



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA; MONDAY, JANUARY 2, 1899.

STAR OF INDIA.

NOTIFICATION.

Fort William; the 31st December, 1898.

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that Her Majesty the QUEEN, EMPRESS OF INDIA, has been graciously pleased to make the following appointments to the said Order :

To be Knights Commanders.

His Highness RASUL KHANJI MAHABAT KHANJI, NAWAB OF JUNAGARH.

CHARLES CECIL STEVENS, Esquire, C.S.I., Indian Civil Service (Retired).

To be Companions.

The Honourable Mr. MACKENZIE DALZELL CHALMERS, an Ordinary Member of the Council of the Governor-General.

The Honourable Mr. ARUNDEL TAGG ARUNDEL, Indian Civil Service, a Member of the Council of the Governor of Fort St. George.

Lieutenant-Colonel DONALD ROBERTSON, Indian Staff Corps, Resident in Mysore and Chief Commissioner of Coorg.

His Highness RAJA KIRTI SAH, OF TEHRI (Garhwal).

JOHN PRESCOTT HEWETT, Esquire, C.I.E., Indian Civil Service, Secretary to the Government of India in the Home Department.

Colonel WILLIAM PLEACE WARBURTON, M.D., Indian Medical Service, Inspector-General of Civil Hospitals, North-Western Provinces and Oudh.

Colonel DAVID SINCLAIR, M.B., Indian Medical Service, Inspector-General of Jails, Chief of the Civil Medical Department, and Sanitary Commissioner, Burma.

By Order of the Grand Master,

W. J. CUNNINGHAM,

*Secretary to the Most Exalted Order
of the Star of India.*

INDIAN EMPIRE.

NOTIFICATION.

Fort William; the 31st December, 1898.

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that Her Majesty the QUEEN, EMPRESS OF INDIA, has been graciously pleased to make the following appointments to the said Order:

To be Knights Commanders.

The Honourable Mr. ANDREW WINGATE, C.I.E., Indian Civil Service, an Additional Member of the Council of the Governor of Bombay for making Laws and Regulations, and Acting Chief Secretary to the Government of Bombay, in charge of the Plague Department.

Kunwar HARNAM SINGH, AHLUWALIA, C.I.E., of Kapurthala.

Major-General GERALD DECOURCY MORTON, C.B., British Service, Commanding the Lahore District.

Major-General GEORGE CORRIE BIRD, C.B., Indian Staff Corps, Commandant of the Punjab Frontier Force.

To be Companions.

Babu JOY GOBIND LAW, lately an Additional Member of the Council of the Governor-General for making Laws and Regulations.

Lieutenant-Colonel HENRY KELLOCK MCKAY, Indian Medical Service, Civil Surgeon of Jabalpur in the Central Provinces.

JOHN SIME, Esquire, M.A., LL.D., Director of Public Instruction in the Punjab.

ALEXANDER IZAT, Esquire, M.I.C.E., Agent and Chief Engineer of the Bengal and North-Western Railway.

Rai Bahadur Thakur MANGAL SINGH, of Garhi in the Alwar State.
Rai Bahadur DHANPAT RAI, Sardar Bahadur, Superintendent of the Jaipur Imperial Service Transport Corps.
Khan Bahadur DHANJIBHAI FAKIRJI COMMODORE, of Rawalpindi.
Major WINTHROPP BENJAMIN BROWNING, Indian Medical Service, Surgeon to the Governor of Fort St. George.
Major JOHN JOSEPH HOLDSWORTH, Commandant of the Gorakhpur Light Horse.
FRANCIS JACK NEEDHAM, Esquire, Assistant Political Officer at Sadiya in the Lakhimpur District of Assam.
EDULJI DINSHAH, of Karachi.

By Order of the Grand Master,

W. J. CUNINGHAM,

*Secretary to the Most Eminent Order
of the Indian Empire.*

HOME DEPARTMENT.

NOTIFICATION.

SANITARY.

Calcutta ; the 31st December, 1898.

Her Majesty the QUEEN, EMPRESS OF INDIA, has been pleased to approve the following appointments in the Order of St. John of Jerusalem, for services rendered in connection with the epidemic of Plague in India :—

As Honorary Associates—

Captain JOHN LLOYD THOMAS JONES, M.B., Indian Medical Service.
Captain WILLIAM ERNEST JENNINGS, M.B., Indian Medical Service.
Captain ARTHUR FREDERICK WILLIAM KING, Indian Medical Service.
Lieutenant WILLIAM JAMES NIBLOCK, M.B., Indian Medical Service.

As Honorary Serving Sisters—

Miss LILIAN M. ROBINSON.
Miss MAUD B. KENDALL.
Miss JANE ELEANOR WHEATLEY.
Miss EMMA ANN MOLES.
Miss JESSIE E. BLAIR HITCHMAN.
Miss MARION HALE.
Miss HARRIET JANE HORNE.
Sister HERIBERTA.
Mrs. ANNIE DYSON.

A. H. L. FRASER,

Officiating Secretary to the Government of India.

FOREIGN DEPARTMENT.

NOTIFICATIONS.

Fort William; the 31st December, 1898.

Her Majesty the QUEEN, EMPRESS OF INDIA, has been graciously pleased to grant, as a personal distinction, an addition of two guns to the salute of nineteen guns at present enjoyed by His Highness SHRI PADMANABHA DASA VANJI SIR BALARAMA VARMA KULASHEKHARA KRITAPATI MANI SULTAN MAHARAJA RAJA RAMA RAJA BAHAUDUR SHAMSHER JANG, G.C.S.I., OF TRAVANCORE.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja Bahadur as a personal distinction upon Raja Pratab Rudra Singh Deo, Feudatory Chief of the Sonpur State in the Central Provinces.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Nawab as a personal distinction upon—

Khan Muhammad Hyat Khan, C.S.I., late Divisional Judge in the Punjab.
Lieutenant-Colonel Sardar Muhammad Aslam Khan, C.I.E.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya as a personal distinction upon Pandit Govinda Sastri, Professor in the Sanskrit College, Calcutta.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Dewan Bahadur as a personal distinction upon Wasudev Mahadev Samarth, Suba of the Baroda State, in recognition of the valuable services rendered by him in combating the plague.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Dewan Bahadur as a personal distinction upon—

Sarukkai Gopala Chari, Acting District and Sessions Judge of Cuddapah in the Madras Presidency.

Edavalath Kakat Krishnan, a retired Sub-Judge and now Chairman of the Municipal Council of Tellicherry in the Madras Presidency.
Rai Bahadur Valluri Jagannatha Rao Pantulu, Deputy Collector, Madras.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon the gentlemen named below, in recognition of the valuable services rendered by them in combating the plague—

Khan Sahib Mahomedbhai Ibrahim, of Bombay.
Khan Sahib Fakirji Jiwaji, of Bombay.

Darasha Ratanji Chichgar, Shipping Agent and Licensed Broker in the Bombay Presidency.

Bomanjee Byramjee Patell, of Bombay.

Hakim Muhammad Dayem Hakim Abdulla Shah, of Bombay.

Abdur Razzak bin Kartas, of Bombay.

Fazalullah Lutfullah, of Bombay.

Samuel Essaji, of Bombay.

Dr. Shams-ud-din Jivabhai Sulemani, Chief Medical Officer of the Baroda State.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur as a personal distinction upon—

Khan Sahib Arbab Farid Khan, Commandant of the Hazara Border Military Police.

Khan Sahib Abdul Hamid Khan, Contractor, Malakand.

Khan Sahib Ghulam Haidar Khan, Achakzai.

Khan Sahib Muhammad Akbar Khan, Wazir-i-Wazarat of the Kashmir Frontier Districts.

Muhammad Abd-ul-Wahab Sahib, Madras.

Khwaja Usaf Shah, Honorary Magistrate of Amritsar in the Punjab.

Mirza Shujaat Ali Beg, Representative of Her Highness Nawab Shams-i-Jehan Begam, C.I. of Murshidabad, and tutor and guardian of the Khagra minors.

Munshi Mabsud Hassan Khan, Tahsildar of Karbal in the Mainpuri District in the North-Western Provinces.

Ghulam Kadir Khan, Superintendent of the Maksudangarh State in the Central India Agency.

Subedar-Major Ghulam Sadik Khan, Kohat Border Military Police.

Sardar Mir Muhammad Hassan, Gitchki, of Sami.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon the gentlemen named below, in recognition of the valuable services rendered by them in combating the plague—

Rao Sahib Kesowji Nathu Saelor, of Bombay.

Rao Sahib Vissanji Khimji, of Bombay.

Karamsi Damji, of Bombay.

Manekchand Kapurchand, of Bombay.

Kushaba Chapaji Kale, of Bombay.

Dhondiba Hanumantrao Barde, of Bombay.

Dr. Krishnarao Vinayek Dhurandhar, Sanitary Commissioner of the Baroda State.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur as a personal distinction upon—

Rao Sahib C. Rangaya Naidu, late Judge of the Small Cause Court of Nagpur in the Central Provinces.

Deorao Jay Krishna, Extra Assistant Commissioner in Berar.

Pundit Gopal Vishwas Rao, Minister of the Dhar State in the Central India Agency.

Oyarat Chandu Menon, Sub-Judge, Madras.

Vembakam Srinivasa Charulu, Sub-Judge of Madura in the Madras Presidency.

Mannarnayanipalli Ramaswami Nayudu, Assistant Superintendent in the Revenue Survey Department, Madras.

Mathusami Aiyar Natarajaiyar, District Registrar of Tanjore in the Madras Presidency.

Medam Subbanna Chettiar, Municipal Councillor of Kurnool in the Madras Presidency.

Pagadala Kaveripakam Jagannadha Chettiar, Tahsildar of Kumbakonam in the Madras Presidency.

Rijhumal Mulram, a Mukhtyarkar in Sind.

Ottur Vasava Menon, Inspector of Police, Madras.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur as a personal distinction upon—

Pandit Janki Parshad, Extra Assistant Commissioner in the Punjab.

Bhaiya Dirguj Deo, Zamindar of Untari in Palamau in the Bengal Presidency.

Babu Mukund Lal Burman, Zamindar of Saidabad in Murshidabad in the Bengal Presidency.

Babu Bogclanand Mukerjee, late Manager of the estate of the late Annoda Persad Roy of Kassimbazar in Murshidabad in the Bengal Presidency.

Babu Behari Lal Barik, Gayawal of Gaya in the Bengal Presidency.

Babu Surjya Narain Singh, retired Assistant Surgeon and now medical officer in charge of the late Maharaja of Hutwa's family.

Babu Ram Bramha Sanyal, Superintendent of the Zoological Gardens, Calcutta.

Babu Dwarkanath Sircar, District Engineer of Nadia in the Bengal Presidency.

Babu Bipin Behari Bose, Assistant Manager of the Hutwa Raj.

Assistant Surgeon Chuni Lal Bose, Chemical Examiner to Government and Assistant Professor of Chemistry in the Medical College, Calcutta.

Thakur Ganesh Pershad Singh, Sub-Inspector of Police in Lucknow.

Chaudhri Ranjit Singh, Land-owner of the Bijnor District in the North-Western Provinces.

Thakur Gajraj Singh, Extra Assistant Commissioner in the Central Provinces.

Boota Singh, of Rawalpindi.

Rai Sahib Sher Singh, Store-keeper, Commissariat Department.

Babu Dulal Chandra Deb, Government Pleader of Sylhet.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon the gentlemen named below, in recognition of the valuable services rendered by them in combating the plague—

Bakshi Mir Sadrudin Khan Ajmudin Khan, a resident of Surat in the Bombay Presidency.

Moulvie Abdul Kadir, Municipal Commissioner of Surat in the Bombay Presidency.

Muhammad Fariduddin, of Bombay.

David Soloman, of Bombay.

Navroji Behramji Santuk, of Bombay.

Shaik Abdul Kadir, of Bombay.

Shaik Adam Yusufbhai, of Bombay.

Pallonji Pestonji Raghina, of Bombay.

Saiyid Nisar Hussein, of Bombay.

Saleh Muhammad Ibrahim, of Bombay.

Shaik Lal Muhammad, Hospital Assistant of the Baroda Residency.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib as a personal distinction upon—

Muhammad Munir Sahib, Secretary to the Anjuman-i-Mufeed-i-Ahla-i-Islam, Madras.

Munshi Muhammad Azim, Extra Assistant Commissioner in the Punjab.

Kadir Baksh Khan, Amdani, of the Dera Ghazi Khan district in the Punjab.

Muzhar Ali, Superintendent of Customs at Berbera.

Adarji Sorabji, Superintendent of Customs at Zaila.

Mir Durra Khan, Gitchki.

Kazi Muzaffar Khan, Officiating Extra Assistant Commissioner, Lower Zhob.

Shaik Akbar Ali, Civil Hospital Assistant, Bengal Medical Department.

Sher Ali, Inspector of Police in the Central Provinces.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon the gentlemen named below, in recognition of the valuable services rendered by them in combating the plague—

Ghamaji Balaji Rukare, of Bombay.

Govind Gopal Uchgaonkar, Chairman of the Managing Committee of the Belgaum Municipality in the Bombay Presidency.

Datoo Ganesh Sabnis, Assistant Surgeon in the Bombay Presidency.

Shivalal Motilal, of Bombay.

Cashinath Sambhaji Moorkar, of Bombay.

Nanabhai Moroba, of Bombay.

Purshotam Udhowji, of Bombay.

Narayan Raghunath Gorakshakar, of Bombay.

Muhlooji Narsooji, of Bombay.

Dr. V. P. Chavan, of Bombay.

Govindrao M. Dhukle, of Bombay.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib as a personal distinction upon—

Raghavaraj Jagannayakulu Raju, retired Hospital Assistant, Madras.

Arcot Wintel Srinivasa Rao, Senior Superintendent of the Office of the Comptroller, Hyderabad.

D. V. Bhagwat, Secretary of the Akola District Board in the Hyderabad Assigned Districts.

His Excellency the Viceroy and Governor-General is pleased to confer the title of **Rai Sahib** as a personal distinction upon—

Lala Gopal Das, Extra Judicial Assistant Commissioner in the Punjab.

Lala Arjan Das, Extra Assistant Commissioner in the Punjab.

Lala Raghunandan Lal, Sub-Engineer, Public Works Department, Punjab.

Lala Murli Dhar, Pleader of Amballa.

Babu Haran Chunder Mukerji, Assistant in the Office of the Superintendent, Army Clothing, Bengal.

Lala Nathu Ram, Sub-Engineer, North Western Railway.

Babu Ratna Mani Gupta, late Head Master of Dacca Collegiate School in the Bengal Presidency.

Babu Mohendra Nath Chatterjee, late Head Assistant to the Superintendent Engineer of the Sone Circle in the Bengal Presidency.

Pundit Dwarka Nath Sheopuri, Personal Assistant to the Inspector-General of Education in the Gwalior State in the Central India Agency.

Thakur Lachman Das, Inspector of Levies, Dir.

His Excellency the Viceroy and Governor-General is pleased to confer the title of **Sardar** as a personal distinction upon **Bhai Kishen Singh of Kurram**.

W. J. CUNINGHAM,

Secretary to the Government of India.



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CALCUTTA, TUESDAY, JANUARY 3, 1899.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

No. 1.

Calcutta, the 3rd January, 1899.

The Right Honourable George Nathaniel, Baron Curzon of Kedleston, in the county of Derby, in the Peerage of Ireland, appointed by the Queen, Empress of India, to be Her Imperial Majesty's Viceroy and Governor General of India, arrived by the East Indian Railway at Howrah at 4-30 P.M. (Calcutta time) this day, attended by his personal staff and an Aide-de-Camp to the Viceroy. Lord Curzon was received at the Howrah Railway Station by the Secretaries to the Government of India, the Military Secretary and Aides-de-Camp to the Viceroy, the Commissioner of Burdwan, one of the Secretaries to the Government of Bengal, the Brigadier-General Commanding the Presidency District with the District Staff, the Commissioner of Police, Calcutta, the Chairman of the Commissioners of Calcutta, the Sheriff of Calcutta and the Magistrate of Howrah. Lord Curzon then proceeded to Government House, where he was received by His Excellency the Viceroy and Governor General, His Honour the Lieutenant-Governor of Bengal, and the Members of the Governor General's Council.

2. At 9-30 A.M. (Calcutta time) on the 6th instant Lord Curzon, accompanied by the Members of the Governor General's Council, will proceed from the Throne Room to the Council Chamber in Government House, where His Lordship's Commission from Her Majesty the Queen, Empress of India, will be read by the Home Secretary.

3. A Royal Salute will then be fired from the ramparts of Fort William in honour of Lord Curzon on his assumption of the office of Viceroy and Governor General of India.

A Guard of Honour of British Infantry and a Guard of Honour of the Calcutta Volunteer Rifles, will be drawn up opposite the grand entrance of Government House.

All Officers of Government stationed at Calcutta will be in attendance at Government House upon the occasion. Consular Officers and other Representatives of Foreign Governments at Calcutta and non-official gentlemen are invited to be present on the grand staircase.

Full dress will be worn by Civil, Naval and Military Officers and morning dress by gentlemen not entitled to wear uniform.

A. H. L. FRASER,
Officiating Secretary to the Government of India.



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CALCUTTA, WEDNESDAY, JANUARY 4, 1899.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

No. 2639-M.

Calcutta, the 4th January, 1899.

With reference to paragraphs 2 and 3 of the Home Department Notification No. 1, dated the 3rd January 1899, relative to the assumption of the Office of Viceroy and Governor General of India by the Right Honourable George Nathaniel Baron Curzon of Kedleston, at 9-30 A.M. on Friday, the 6th January 1899, it is notified that Gentlemen entitled to the Private Entrée at Government House will enter by the South-West Gate, alight at the South Entrance, and proceed through Government House to the top of the Grand Staircase.

The carriages of Gentlemen (except such as have the Private Entrée) will enter by the North-East Gate, set down at the Grand Staircase, and pass out by the North-West Gate.

The Public Gates of Government House will be closed at 9-15 A.M. Calcutta time, subsequent to which no carriages will be allowed to enter the gates till after the departure of the Earl of Elgin.

After the assumption of the Office of Viceroy and Governor General of India by the Right Honourable George Nathaniel Baron Curzon of Kedleston, His Excellency the Earl of Elgin will leave Government House for Prinsep's Ghât *en route* for England at 10 A.M. (Calcutta time) on Friday, the 6th January 1899.

The *cortège* will pass out by the North-East Gate, Government Place East, pass south of the Eden Gardens and along the Strand Road.

By Command,

A. DURAND, *Colonel*,
Military Secretary to the Viceroy.



The Gazette of India, EXTRAORDINARY.

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CALCUTTA, THURSDAY, JANUARY 5, 1899.

The following Notification will be issued to-morrow morning and is now published in advance for the information of those concerned:—

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

No. 35.

Calcutta, the 6th January, 1899.

The Right Honourable the Earl of Elgin will leave Government House *en route* for England at 10 A.M. this day. His Lordship will embark with his suite from Prinsep's Ghât on board the R.I.M.S. *Guide*.

His Excellency the Viceroy and Governor General desires that the same honours which were accorded to himself upon his recent arrival in Calcutta shall be paid to the Earl of Elgin upon the occasion of His Lordship's leaving Calcutta after resigning the office of Viceroy and Governor General of India.

A Guard of Honour of British Infantry and a Guard of Honour of the Calcutta Volunteer Rifles, will be drawn up opposite the grand entrance of Government House. A Guard of Honour of Native Infantry will be drawn up opposite Prinsep's Ghât.

The line of route from the entrance of Government House to Prinsep's Ghât will be lined throughout by troops under the orders of the Brigadier-General Commanding the Presidency District.

A Royal Salute will be fired from the ramparts of Fort William as the Earl of Elgin leaves Government House, and another Royal Salute will be fired as His Lordship embarks at Prinsep's Ghât.

All officers of Government (excepting those mentioned below) will be in attendance upon the grand staircase of Government House. Consular Officers and other representatives of Foreign Governments at Calcutta and non-official gentlemen are invited to be present on the grand staircase.

The Earl of Elgin will be escorted from Government House to Prinsep's Ghât by the Viceroy's Body Guard and the Calcutta Light Horse.

The Lieutenant-Governor of Bengal, attended by his personal staff, will be present at Prinsep's Ghât.

The Members of the Governor General's Council will also be present at Prinsep's Ghât.

The following officers will be in attendance at Prinsep's Ghât :—

Secretaries to the Government of India.

The Commissioner of the Presidency Division.

One of the Secretaries to the Government of Bengal.

The Brigadier-General Commanding the Presidency District with the District Staff.

The Commissioner of Police, Calcutta.

The Chairman of the Commissioners of Calcutta.

The Sheriff of Calcutta.

The Magistrate of the 24-Parganas.

An Aide-de-Camp to the Viceroy will attend upon the Earl of Elgin as far as Diamond Harbour.

The troops will not be withdrawn until the receipt of orders to that effect.

Full dress will be worn by the troops and by Civil, Naval and Military Officers on this occasion, and morning dress by all gentlemen not entitled to wear uniform.

A. H. L. FRASER,

Offg. Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

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CALCUTTA, FRIDAY, JANUARY 6, 1899.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

No. 35.

Calcutta, the 6th January, 1899.

The Right Honourable the Earl of Elgin will leave Government House *en route* for England at 10 A.M. this day. His Lordship will embark with his suite from Prinsep's Ghât on board the R.I.M.S. *Gurde*.

His Excellency the Viceroy and Governor General desires that the same honours which were accorded to himself upon his recent arrival in Calcutta shall be paid to the Earl of Elgin upon the occasion of His Lordship's leaving Calcutta after resigning the office of Viceroy and Governor General of India.

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The Lieutenant-Governor of Bengal, attended by his personal staff, will be present at Prinsep's Ghât.

The Members of the Governor General's Council will also be present at Prinsep's Ghât.

The following officers will be in attendance at Prinsep's Ghât :—

Secretaries to the Government of India.

The Commissioner of the Presidency Division.

One of the Secretaries to the Government of Bengal.

The Brigadier-General Commanding the Presidency District with the District Staff.

The Commissioner of Police, Calcutta.

The Chairman of the Commissioners of Calcutta.

The Sheriff of Calcutta.

The Magistrate of the 24-Parganas.

An Aide-de-Camp to the Viceroy will attend upon the Earl of Elgin as far as Diamond Harbour.

The troops will not be withdrawn until the receipt of orders to that effect.

Full dress will be worn by the troops and by Civil, Naval and Military Officers on this occasion, and morning dress by all gentlemen not entitled to wear uniform.

A. H. L. FRASER,

Offg. Secretary to the Government of India.



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CALCUTTA, FRIDAY, JANUARY 6, 1899.

HOME DEPARTMENT.

NOTIFICATION.

PUBLIC.

No. 36.

Calcutta, the 6th January, 1899.

The Governor General in Council directs that all honours and distinctions which were paid to His Excellency the Right Honourable the Earl of Elgin when holding the office of Governor General of India shall be continued to His Lordship during his stay in India.

A. H. L. FRASER,

Offg. Secretary to the Government of India.



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CALCUTTA, FRIDAY, JANUARY 6, 1899.

HOME DEPARTMENT.

PROCLAMATION.

PUBLIC.

No. 37.

Calcutta, the 6th January, 1899.

Whereas the Right Honourable George Nathaniel, Baron Curzon of Kedleston, in the County of Derby, in the Peerage of Ireland, has been appointed by Her Majesty to be Her Viceroy and Governor General of India, and has assumed the said office, the said appointment is hereby notified, and it is proclaimed that the said Right Honourable Lord Curzon, Viceroy and Governor General of India, has this day taken his seat in His Excellency's Council.

By order of His Excellency the Viceroy and Governor General of India in Council.

A. H. L. FRASER,
Offg. Secretary to the Government of India.



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CALCUTTA, FRIDAY, FEBRUARY 10, 1899.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

No. 170-M.

Calcutta, the 10th February, 1899.

Intelligence having been received of the death of Her Royal Highness the Princess of Bulgaria, Court mourning is ordered till 13th February, 1899.

When attending at Government House, ladies will appear in black and officers in Uniform will wear a crape band on the left arm.

By Command,

ARTHUR SANDBACH, Lieut.-Colonel,
Military Secretary to the Viceroy.



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CALCUTTA, MONDAY, FEBRUARY 13, 1899.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

No. 186-M.

Calcutta, the 13th February, 1899.

Intelligence having been received of the death of His Royal Highness the Hereditary Prince of Saxe-Coburg-Gotha, grandson of Her Majesty the Queen-Empress, Court mourning is ordered till 9th March, 1899.

When attending at Government House, ladies will appear in black and officers in Uniform will wear a crape band on the left arm.

By Command,

ARTHUR SANDBACH, Lieut.-Colonel,
Military Secretary to the Viceroy.



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PUBLISHED BY AUTHORITY.

CALCUTTA, FRIDAY, FEBRUARY 24, 1899.

MILITARY SECRETARY'S OFFICE.

NOTIFICATION.

No. 226-*M.*

Calcutta, the 24th February, 1899.

It is notified for the information of those attending the Solemn Service on 25th February at St. Thomas' Church, Middleton Row, in memory of the late M. Felix Faure, President of the French Republic, that Full dress will be worn by officers entitled to wear uniform.

Gentlemen not entitled to wear uniform will appear in morning dress.

By Command,

ARTHUR SANDBACH, *Lieut.-Colonel,*
Military Secretary to the Viceroy.

Summary

The Financial Statement opens by referring to the very rapid recovery of the country from the effects of famine as evidenced by the returns of Trade and of Revenue.

The Accounts of 1897-98 have been already published. They close with a deficit of Rx. 5,360,000 as compared with Rx. 5,280,000 estimated last year.

The Revised Estimates for 1898-99 show a surplus of Rx. 4,760,000, being a large increase on the Estimates of last March, which anticipated a surplus of Rx. 890,000 only. This surplus is, however, reduced to Rx. 4,060,000 by charging against it various grants in aid of Provincial Governments, as will be afterwards explained. The improvement in the Estimates is mostly due to a gain under Exchange of Rx. 1,070,000, sixteen pence having been realized on the Secretary of State's remittances; to better revenue, Rx. 1,330,000, almost every Revenue head including Opium having shown an improvement; to very favourable returns in India from Railways, Rx. 850,000, and to savings of Rx. 430,000, on the provision in India for warlike operations by earlier withdrawal of the troops. Most of the Expenditure heads show a saving, but plague is responsible for an excess of Rx. 330,000 over Estimate.

The Budget Estimates for next year are made up at an exchange of 15½ pence, which is justified on the ground that, though 16 pence may reasonably be anticipated, the Indian practice is to avoid sanguine estimating. At this rate the Estimates show a surplus of Rx. 3,930,000. Compared with 1898-99, considerable improvement is expected in Opium Revenue, as prices are favourable, but under other Revenue heads the returns expected fall short of the current year; Railways are doing very well, and are estimated to give net return in India Rx. 230,000 better than current year; Rx. 560,000 is provided for plague expenditure, but very little for war expenditure.

The Famine Insurance Grant is taken in both years at Rx. 1,500,000.

The Government have no remissions of taxation to propose, both because it is considered desirable first to make up for the deficits of the past two famine years, and also to maintain as strong a position as possible in view of expected measures of currency reform.

The Secretary of State has, during the current year, drawn 19 millions sterling at an average rate close on 16 pence, being the largest drawings on record. Rx. 2,620,000 of gold has also been received in India in exchange for silver.

Next year he proposes to draw for 17 millions sterling; he does not estimate for any borrowing or discharge of debt, though his high cash balance may be utilized in repaying debt.

No borrowing in India is estimated to be necessary. On Railway Construction Rx. 9,160,000 will have been spent this year, and Rx. 8,820,000 is estimated for next year. The intention of Government to reduce rate of progress of Railway Construction has been modified owing to necessity of completing work left undone last year by reason of Engineers' strike delaying the supply of stores from England. An addition of Rx. 100,000 is made to the usual annual grant of Rx. 750,000 for Irrigation.

The Statement then reviews the working of the system of Provincial finance in the eight provinces for the last seven years, drawing attention especially to the effect upon them of famine and plague expenditure and earthquake in Assam. Grants aggregating Rx. 430,000 are made to Bombay, Madras, Bengal, and Assam to cover charges arising from these calamities, and in view of the generally

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favourable condition of Imperial finance further grants aggregating Rx. 700,000 are made in general aid of the Provincial Governments, besides Rx. 190,000 for plague expenditure next year in Madras and Bombay.

The Statement concludes with a review of the past twenty years' finance, based on recently published figures, in which it is shown that the annual standard of ordinary revenue has improved by about Rx. 13,800,000,—the account of Debt Services and Railway and Irrigation Earnings by about Rx. 3,720,000, total improvement Rx. 17,520,000. This improvement has been absorbed by the following causes: loss of Opium Revenue Rx. 3,680,000, Exchange Rx. 4,730,000; Army Services Rx. 5,470,000, Administration Upper Burma Rx. 450,000, charges of Provincial Civil Administration, Rx. 3,780,000.

The Statement, while setting out a very favourable condition of finance, points out that some of the favourable elements are temporary only; and draws from the extremely rapid recovery of the financial position the warning that the possibility of sudden reversal of the tide of prosperity (which the failure of a single month of seasonal rainfall has proved sufficient to effect) can never be left out of account in the administration, and especially the financial administration of India.



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FINANCIAL STATEMENT FOR 1899-1900.

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FINANCIAL STATEMENT FOR 1899-1900.

PART I.

INTRODUCTION.

In presenting my Financial Statement of March 1898 I alluded to the calamities of famine, war, pestilence, and earthquake which had fallen upon us during the year then closing, and I went on to refer to the promise of brighter times introduced by the abundant harvest of 1897. The recovery of the country has been more rapid than any of us anticipated at the time I allude to; another good harvest has been gathered, and although the plague still casts a shadow over the land, the general condition of the people as evidenced by the Returns of Trade and of Revenue is prosperous, and the famine of 1896 and 1897 is now little more than a memory, its effects being obliterated by the return of prosperous seasons. I cannot, however, pass from the subject without deriving from it one lesson which it seems to me to afford—namely, that the margin between prosperity and adversity in India must be a very narrow one, for if we have learned that one bountiful harvest suffices to restore the country after a widespread and severe famine, we have learned also that the failure of the seasonal rains in a single month of the year is sufficient to set back a full tide of prosperity; and that this is a possibility which in the administration of India, and in its financial administration especially, we dare not leave out of account.

2. In the two calamitous years of which I told the history last March, namely, 1896-97 and 1897-98, I had to shew that the accounts of the Empire were in deficit to the aggregate amount of, as nearly as possible, seven crores of rupees (Rx. 6,988,100 since increased to Rx. 7,064,233). In the two succeeding years (those of which I present the estimates to-day) I am glad to say that this deficit has been, or will be, more than covered, for so complete is the reversal of last year's position that in passing from 1897-98 to 1898-99 we pass from a deficit of Rx. 5,359,211 to a surplus of Rx. 4,759,400, and in my Budget Estimates for next year I anticipate a surplus of Rx. 3,932,600. I lay these figures before the Council at the very commencement of my Statement, as I have no doubt they are anxious to know, as soon as possible, the general drift of the figures which I now proceed to explain in greater detail.

Accounts of 1897-98.

3. The Accounts of 1897-98 were, as usual, published in the first half of January, and the results then shewn compare as follows with the anticipations formed in March 1898:—

	Revenue.	Expenditure.	Deficit.
	Rx.	Rx.	Rx.
Estimated in March 1898 .	96,561,500	101,844,600	5,283,100
Actual Accounts . .	96,442,004	101,801,215	5,359,211
Accounts { Better + Worse - : }	—119,496	+43,385	—76,111

The differences on the whole were very small, as the accounts under each of the heads of Revenue and Expenditure closely followed the Revised Estimate. Indeed, had it not been that we determined after the close of the year to make certain grants (aggregating Rx. 88,100) to the Provincial Governments of Bombay and of Bengal in further reimbursement to them of their famine expenditure, the difference in the whole account between Revised Estimate and Actuals would have been only Rx. 12,000.

Revised Estimates of 1898-99.

4. In the Budget Estimate for 1898-99 I estimated the results of the year to be a surplus of Rx. 891,400. But we now find that mainly through abundant revenue, military economies on the North-West Frontier, and very favourable exchange, the result of the year will be a surplus, as I have already stated, of Rx. 4,759,400. I shall explain afterwards that on a review of the financial position of the several Local Governments, whose balances have been exhausted by famine and plague, and who have still to meet pressing demands for expenditure while the expansion of their revenues has for a time been set back by the calamities referred to, we have decided to make them grants in aid of their resources, out of the surplus that has accrued to us on the Imperial account. The total amount of these grants is Rx. 700,000, and thus the surplus of the year is reduced from Rx. 4,759,400 to Rx. 4,059,400. The money may be described as expenditure brought to account by anticipation, that is to say, it goes at present merely to swell Provincial balances, and when actually spent on the purposes in consideration of which it is granted, it has not again to be charged against the surplus of the year, but passes through the Provincial adjusting entry.

5. The detail of the differences between the Revised Estimates for 1898-99, as now presented, and the amounts taken in the Budget Estimates prepared twelve months ago are set out in the following statement:—

Estimates of 1898-99.

	Budget.	Revised.	Revised Better.	Revised Worse.
ENGLAND.				
STERLING IN ENGLAND—				
Revenue	188,300	232,500	44,200	
Expenditure	16,474,800	16,323,700	151,100	
NET EXCHANGE ON ABOVE	9,120,500	8,045,600	1,074,900	
NET CHARGE	25,407,000	24,136,800	1,270,200	
INDIA.	R. x.	R. x.	R. x.	R. x.
REVENUES IN INDIA—				
Land Revenue	27,568,200	27,679,400	111,200	
Opium	5,329,800	5,679,400	349,600	
Salt	8,728,000	9,047,200	319,200	
Other Principal Heads of Revenue	24,033,800	24,583,200	549,400	
Post Office and Telegraph (net)	714,000	610,700	...	103,300
Departmental Receipts (a)	4,078,600	4,174,700	96,100	
Railways, Net Earnings	12,020,100	12,814,200	778,100	
Irrigation	3,228,100	3,401,700	233,600	
Military Works	50,300	54,200	3,900	
Army	833,000	835,200	2,200	
TOTAL REVENUES	86,599,900	88,939,900	2,340,000	
EXPENDITURE IN INDIA—				
Direct Demands on Revenues—				
Opium	2,654,000	2,348,800	305,200	
Other heads	8,483,900	8,284,500	194,400	
Interest (b)	—1,128,900	—1,132,200	3,300	
Civil Departments	17,225,200	17,371,100	...	145,000
Famine Relief	85,100	44,600	40,500	
Protective Works and Reduction of Debt	1,014,100	1,131,500	...	117,400
Railways, Charges against Net Earnings (net)	4,951,700	4,881,800	69,900	
Irrigation	3,211,500	3,218,200	...	6,700
Military Works and Special Defences	1,135,800	1,113,700	22,100	
Civil Works	4,702,100	4,493,600	208,500	
Army (Ordinary Charges)	16,025,800	16,541,500	84,300	
“ Warlike Operations	1,458,000	1,023,700	434,300	
	60,418,300	59,325,800	1,092,500	
Provincial Adjustment—				
Addition (+) or Deduction (—) made for increase or decrease of Provincial and Local Balances	—116,800	+717,900	...	834,700
Special grants to Provincial Governments . . . . .	...	+700,000	...	700,000
NET EXPENDITURE CHARGED AGAINST REVENUE IN INDIA	60,301,500	60,743,700	...	442,200
Surplus	891,400	4,059,400	3,168,000	

(a) Including interest and receipts under Civil Works.

(b) This entry in the Indian portion of the accounts is a minus one, as the interest passed to the charge of Railway and Irrigation is greater than the whole amount of interest payable in India.

6. The first point to note is that, except for a small falling-off under Stamps and Registration, every one of the Revenue heads shews better results than anticipated in the Budget Estimates. The improvement under Land Revenue is mostly in Burma and the North-Western Provinces. In Opium we have got much better prices in Bengal than we estimated for, namely, Rx. 4,164,000 against Rx. 3,900,000, and in Bombay the low rate of the pass-duty, as compared with previous years, has led to a revival of the export which last year shewed a very considerable decline. The increase in Salt Revenue, which now produces 9 crores against the 8½ which it gave us in the two famine years, is a satisfactory indication of the improvement in the condition of the people, and the Customs Revenue continues to increase as trade continues to flourish.

7. Post Office and Telegraph shew a falling-off, due in the latter case partly to the cessation of hostilities on the North-Western Frontier, but chiefly to the more extensive use of deferred telegrams which are now delivered by hand, and in the former case to reduction of rates of postage. We calculate that by the increase, from one tola to one-and-a-half, of the unit of weight for inland postage we diminish the annual revenue by Rx. 60,000, and by adopting the Imperial Penny Postage (for India, one anna) we give up Rx. 40,000. A considerable portion of this last item will be recovered for us by an arbitration given in our favour, in respect of the distribution, between the English and the Indian Post Offices, of the subsidy charges payable to the Peninsular and Oriental Company and by reductions of the scale of charge in respect of continental transit.

8. Under Railways—Net Earnings—we have received Rx. 778,100 more than we estimated, the important items being—

		Rx.
1. North-Western	Better	410,000
2. Great Indian Peninsula	Better	416,000
3. Bombay, Baroda and Central India	Better	210,000
4. Rajputana-Malwa	Better	70,000
5. Eastern Bengal	Worse	110,000
6. Southern Mahratta	Worse	80,000
7. South Indian	Worse	50,000
8. Madras	Worse	55,000
9. Assam-Bengal	Worse	31,000
Net of the above	Better	<u>780,000</u>

The improvement is due generally to large exports of grain consequent on good winter crops, and in one case to postponement of works of repair and renewal.

The Plague is responsible for the falling-off on the Railways in Southern India.

An inferior jute crop and the postponement of jute deliveries in Calcutta was the cause of the worse result on the Eastern Bengal State Railway, and inclusion in the Working Expenses of the revenue share of repairs of earthquake damages caused the reduction on the Assam Bengal-Railway.

9. On the expenditure side, the first considerable improvement is under Opium, and is due to our failure to obtain as good a crop as we hoped. We have been able to recommence the building up of our Reserve, but the good season for which for many years we have waited has not yet come, and the produce still remains short of our standard. There has also been a considerable saving in the expenditure of the Salt Departments, and fair amounts in the other Revenue Departments. The Civil Departments shew the usual considerable savings in their Budget Estimates, but the amount has been more than swallowed up in the expenditure caused by Plague. The head "Medical"

alone shews an excess over estimate of Rx. 327,800, most of which is in Bombay, and all of which for practical purposes falls on the Imperial Account, for the Provincial Governments are not able to bear the expenditure without assistance in the form of grants from Imperial.

10. The Army expenditure in India (ordinary) is less by Rx. 84,300 than estimated in the Budget, and of the Budget provision of Rx. 1,458,000 in India for Warlike Operations only Rx. 1,023,700 has been spent, the Military authorities having, from the very beginning of the year, found it practicable to reduce the forces maintained on the North-West Frontier.

Rate of Exchange.

11. The rate of exchange taken for the purpose of the Budget Estimate last March was 15 $\frac{3}{8}$ pence (or rather £1 = R15.6), that being the rate actually realized in 1897-98. At the opening of the year 1898-99 the current rate was 15 $\frac{1}{8}$ or 15 $\frac{7}{8}$, but under the influence of a strong demand in April and May (in each of which months the Secretary of State sold two millions sterling of Council Bills) it quickly rose to 16 pence and over. This demand was due mainly to unusually large exports of Rice, Wheat, and Seeds, the figures of which for the five principal months of export are shown in the following table:—

Exports (Value in Rupees) of Rice and Wheat (including Flour) and Seeds by Sea from British India during February to June 1896, 1897, and 1898.

		February.	March.	April.	May.	June.
Rice .	1896	2,30,79,157	2,35,35,019	1,28,19,258	87,78,324	1,05,82,552
	1897	2,05,74,378	2,26,73,146	85,42,095	74,73,502	72,22,085
	1898	2,11,33,697	2,39,73,430	1,74,35,984	1,39,93,271	1,00,28,152
Wheat .	1896	13,68,050	14,41,371	20,32,888	27,38,742	21,72,359
	1897	3,28,052	1,83,882	3,47,801	5,03,124	6,14,133
	1898	9,99,871	55,10,941	1,09,23,719	2,85,78,798	2,28,64,833
Seeds .	1896	68,45,149	96,72,087	1,08,31,633	1,27,32,470	1,10,86,314
	1897	25,08,515	30,02,053	43,92,610	1,09,06,210	85,56,518
	1898	58,76,128	74,23,872	88,45,785	1,25,27,552	1,16,97,108
Total all three.	1896	3,12,92,356	3,46,48,477	2,5,83,779	2,42,49,536	2,38,41,225
	1897	2,34,10,945	2,58,59,081	1,32,82,506	1,88,82,836	1,63,92,736
	1898	2,80,09,096	3,69,08,243	3,72,05,488	5,50,99,621	4,15,90,093

12. The position thus gained at the beginning of the year has never been lost, and the rate has continually fluctuated about 16 pence, now a little over it and now a little under it. In the latter half of the year the rate has never been below 15 $\frac{1}{8}$ pence. The drawings have now for some time stood at Rx. 700,000 a week, and we expect when the year closes to have remitted by Council Bills £19,000,000 equal to Rx. 28,540,000, giving as nearly as possible, an average rate of sixteen pence. The Revised Estimates for 1898-99 are accordingly made up at this rate.

13. For next year I have made the modest estimate of 15 $\frac{3}{8}$ d. I fully anticipate we shall realize, as this year, something closely approaching to 16 pence, but our continual practice in India is to avoid sanguine estimating, and following this principle I am loth to take a figure which may have the taint of being, under existing circumstances, the best possible.

14. It may be noted that not only are the remittances of the current year the largest on record (there being hitherto only one year, 1881-82, in which they exceeded £18 millions), but we have in addition to these remittances received in India in exchange for silver at the rate of Rx. 15 per £ sterling, Rx. 2,616,400 of gold which we now hold as part of the currency reserve in addition to Rx. 255,400 similarly held on 1st April 1898.

Budget Estimates, 1899-1900.

15. The Budget Estimates of Revenue and Expenditure for the coming year 1899-1900 made up at this rate of exchange shew a surplus of Revenue of Rx. 3,932,600. It will be best perhaps to explain the figures by comparing them with the Revised Estimate for the current year, as exhibited in the Statement in paragraph 5 above.

Budget Estimates of 1899-1900 compared with the Revised Estimates of 1898-99.

	Revised, 1898-99.	Budget, 1899-1900.	1899-1900, Better than 1898-99.	1899-1900, Worse than 1898-99.
ENGLAND.				
STERLING IN ENGLAND—				
Revenue	232,500	207,100		25,400
Expenditure	16,323,700	16,531,600		207,900
NET EXCHANGE ON ABOVE	8,045,600	8,550,900		505,300
NET CHARGE	24,136,800	24,875,400		738,600
INDIA.				
REVENUES IN INDIA—				
Land Revenue	27,679,400	27,641,000	...	37,500
Opium	5,679,400	6,003,700	324,300	...
Salt	9,047,200	8,757,200	...	290,000
Other Principal Heads of Revenue	24,513,200	24,114,400	...	168,800
Post Office and Telegraph (net)	610,700	501,100	...	109,600
Departmental Receipts (a)	4,174,700	4,052,700	...	122,000
Railways, Net Earnings	12,814,200	13,382,600	568,400	...
Irrigation	3,461,700	3,451,100	...	10,600
Military Works	54,200	50,900	...	3,300
Army	835,200	816,600	...	18,600
TOTAL REVENUES	88,939,900	89,072,200	132,300	...
EXPENDITURE IN INDIA—				
Direct Demands on Revenues—				
Opium	2,348,800	2,653,900	...	305,100
Other heads	8,289,500	8,622,900	...	333,400
Interest	—1,132,200	—1,319,800	187,600	...
Civil Departments	17,371,100	17,986,800	...	615,700
Famine Relief	44,600	5,700	38,900	...
Protective Works and Reduction of Debt	1,131,500	1,123,900	7,600	...
Railways, charges against net earnings (net)	4,881,800	5,218,900	...	337,100
Irrigation	3,218,200	3,333,900	...	115,700
Military Works and Special Defences	1,113,700	1,299,600	...	185,900
Civil Works	4,493,600	5,350,800	...	857,200
Army (Ordinary Charges)	16,541,500	16,873,400	...	331,900
Warlike Operations	1,023,700	38,900	984,800	...
Provincial Adjustment	59,325,800	61,188,900		1,863,100
NET EXPENDITURE CHARGED AGAINST REVENUE IN INDIA	1,417,900	—924,700	2,342,600	...
Surplus	4,059,400	3,932,600	...	126,800

(a) Including Interest and Receipts under Civil Works.

16. Under Revenue heads in India the collection of arrears of Land Revenue still goes on, but we do not expect next year quite so much as in the current year. Under Salt and Customs we expect a slight advance over the Budget Estimates of 1898-99, but have not estimated to receive so great an advance over these as we shall certainly receive in the current year. The current prices of Opium warrant our estimating for a considerable increase in the revenue under this head.

17. Under Railways the estimates are for a small advance in net earnings. The details are as follow :—

	Budget, 1898-99.	Revised, 1898-99.	Budget, 1899-1900.
	Rx.	Rx.	Rx.
State Railways—Gross . . .	10,382,600	10,695,800	20,237,100
Working Charges	9,770,500	9,876,600	10,047,000
Net . . .	9,612,100	9,819,200	10,190,100
Guaranteed Railways—Net . . .	2,424,000	2,995,000	3,192,500
TOTAL NET . . .	12,036,100	12,814,200	13,382,600

18. The Great Indian Peninsula Railway contributes Rx. 130,000, the Madras Railway Rx. 65,000, and the East Indian Railway Rx. 60,000 of the improvement shewn in Budget, and we expect the Eastern Bengal and Southern Mahratta Railways to recover from their low figures of 1898-99. The increasing mileage of the East Coast Railway will also bring in better returns; on the other hand, there are heavy renewals on the North-Western Railway to be provided for. Under Civil Departments we have to provide for considerable additions to Police expenditure (partly due to Plague); and we have also made fairly ample estimates for Plague expenditure, the charges under "Medical" in India being as follows :—

	Total.	Including Plague Expenditure.
	Rx.	Rx.
1894-95	1,003,438	...
1895-96	1,020,077	...
1896-97	1,065,158	19,000
1897-98	1,328,952	297,000
1898-99, Revised	1,542,900	508,900
1899-1900, Budget	1,678,100	354,200 + .09,500

The last-mentioned Rx. 209,500 is shewn separately, because it is in the nature of a reserve in the "India" Section of the Accounts, and if actually spent, it will not pass under "Medical" in the Imperial Portion of the Accounts, but be dealt with as a transfer.

19. We have increased the total provision for Military Works to Rx. 1,322,300, against expenditure in 1897-98 and 1898-99 of about Rx. 1,168,385 and Rx. 1,197,600, the purpose of the increase being to meet charges likely to fall upon us in respect of places of defence and similar works on the North-West Frontier.

20. The Military Estimates shew large savings in India as compared with the current year, the India figures being—

	Ordinary Expenditure.	Warlike Operations.	Total.
	Rx.	Rx.	Rx.
1896-97	17,243,137	18,206	17,261,343
1897-98	16,514,547	3,847,992	20,362,539
1898-99, Budget	16,625,800	1,458,000	18,083,800
1898-99, Revised	16,541,500	1,023,700	17,565,200
1899-1900, Budget	16,873,400	38,900	16,912,300

No Remission of Taxation.

21. In view of the surpluses as shewn in the Revised and Budget Estimates, the Government of India have carefully considered the question whether they should propose, at present, any remission of existing taxation. The conclusion to which they have come is that any such proposal would be premature, and this mainly on two grounds. The first is that we have, as it were, to make up for arrears. As stated in my opening paragraph, we have had in the past two years deficits aggregating Rx. 7,064,233, and we ought to regard ourselves as under an obligation to recover our position by accumulating counterbalancing surpluses. The second and weightier reason is that we have in contemplation, as is well known, certain extremely important measures of currency reform, which are under the consideration of a Committee sitting at the India Office in London. Whatever the advice of that Committee may be, we consider we are bound to prepare for any measures that may result from it by preserving as strong a financial position as possible, and we consider we would act unwisely if we were to reduce our financial strength by remitting existing taxation and run the risk of finding ourselves, by our own action, less free than we would otherwise be to undertake any measures of currency reform that may seem desirable.

Railway Construction.

22. I have, in former Financial Statements, referred to the policy recently established of laying down a programme of Railway Construction for three years in advance. The first of these programmes was for the three years ending 31st March 1899. This programme was at first intended to include an expenditure of 27 crores of rupees, but was afterwards extended to 29 $\frac{1}{2}$ crores. Latterly, however, financial difficulties have obliged us somewhat to curtail the expenditure, and we expect to expend against the programme of 29 $\frac{1}{2}$ crores the following amounts:—

	Rx.
In 1896-97 (actuals)	8,658,800
„ 1897-98 („)	8,145,500
„ 1898-99 (Revised Estimate)	8,387,500
TOTAL	25,191,800

23. I leave to my Honourable Colleague Sir A. Trevor the task of stating in detail the results of the expenditure. It is sufficient here to set them out in the most general form (the figures of the Railways of Native States and of other Railways that lie outside our accounts being omitted):—

	Standard Gauge.	Metre Gauge.	Special Gauges.	Total.
<i>March 31, 1896—</i>				
Mileage open	10,430	6,842	36	17,308
„ under construction	1,490	1,086	...	2,576
TOTAL	11,920	7,928	36	19,864
<i>March 31, 1899—</i>				
Mileage open	11,728	7,522	36	19,286
„ under construction	814	971	77	1,862
TOTAL	12,542	8,493	113	21,148

24. I divide the Railway Construction in the present estimates, for convenience sake with reference to our accounts, into four categories, namely:—

First.—State Railway Construction; money found by Government, but also by debentures in the case of the East Indian and Assam-Bengal Railway Companies.

Second.—Construction by Assisted and Working Companies out of funds raised by them or in some cases advanced by Government to them. Also Branch Line Companies under a firm guarantee.

Third.—Open line capital and new construction by the old Guaranteed Companies.

Fourth.—Construction by Companies outside the accounts of the Government, and also construction by Branch Line Companies on rebate terms.

The above classification slightly differs from that of last year's Statement, as under new arrangements every portion of the above comes within the programme, except the fourth category, *viz.*, Company construction outside the accounts of Government, and Branch Line Companies not under firm guarantee.

25. The Estimates of Capital construction for the two years 1898-99 and 1899-1900 now stand as follows, the figures for programme expenditure in the Revised Estimate of 1898-99 being modified so as to correspond with the new classification:—

	Revised Estimate, 1898-99. Rx.	Budget Estimate, 1899-1900. Rx.
FIRST CATEGORY—STATE RAILWAYS—		
Funds available by Famine Grant Grant under—	695,400	490,000
48.—State Railway Construction East Indian Railway Company's Debentures	2,882,200	3,465,000
	1,573,800	750,000
TOTAL	5,151,400	4,705,000
SECOND CATEGORY—ASSISTED COMPANIES		
THIRD CATEGORY—OLD GUARANTEED COMPANIES		
	851,600	1,107,800
TOTAL "PROGRAMME"	9,158,300	8,822,700
Add—FOURTH CATEGORY (outside programme)	1,470,100	950,300
TOTAL	10,628,400	9,773,000

N.B.—The Chittagong Port Works, connected with the Assam-Bengal Railway, shown in last year's Statement as Miscellaneous Public Improvements, are now included as "Railway Construction."

26. Having now carried to a fairly successful issue this policy of temporary activity in railway construction, we think it wise, both from a railway and from a financial point of view, to curtail for a time the rate of progress of railway construction. The nine or ten crores a year sanctioned in 1897 was not meant to be permanently adopted, and we deem it desirable now to allow a short time for the earning capacity of the lines recently constructed to develop itself, before again undertaking special burdens in the direction of capital outlay upon railways.

27. For these reasons we deemed it advisable to fix about 20 crores as the limit of our expenditure for the next three years; and a programme was accordingly prepared for expenditure as follows:—

	Rx.
1899-1900	6,772,700
1900-1901	6,728,400
1901-1902	6,821,000
TOTAL	20,322,100

but we have had to alter these figures for the following reason. In the Budget Estimates of 1898-99, we proposed to spend under the first three years' programme a sum of Rx. 10,788,900 in the year 1898-99, but the inability of the workshops in England to meet the demands which were made upon them by ourselves and the various constructing companies has reduced the expenditure of 1898-99 to Rx. 8,387,500. Many of the orders, however, will be completed and paid for in 1899-1900, and we have therefore to provide, under the new three years' programme, in 1899-1900 not only the intended Rx. 6,772,700, but a considerable amount in addition, which may be regarded as arrears of the old programme handed on to the new one. The amount estimated for is therefore Rx. 8,822,700.

28. The following are the entries under the first category (State Railways) :—

	Revised, 1898-99.	Budget, 1899-1900.
--	----------------------	-----------------------

Expenditure by State Agency—

Open lines -	Rx.	Rx.
North Western	228,300	212,300
Oudh and Rohilkhand	95,700	72,800
Eastern Bengal	150,500	257,200
East Coast	60,000	40,000
Warora Colliery	—6,300	—2,100
Umaria Colliery	—7,100	—100,000
Stores transactions	—15,800	—7,500
TOTAL	505,300	472,700

Lines under construction—

Rae Bareli-Benares	54,400	4,000
Bhatinda-Ferozepur Converson	64,700	...
Mari-Attock	142,500	25,000
Jullundur-Hoshiarpur—(Land)	—100	...
Ghazabad-Moradabad	238,000	332,600
Indus Bridge	108,400	35,000
Bezwada-Madras	669,200	30,000
Godavari Bridge	166,400	200,000
Lyallpur-Khanewal	90,200	75,000
Cooch Behar-Santrabari	30,300	12,500
Rajbari-Fareedpur	26,100	...
Shadipalli-Jodhpore Frontier	100,300	100,000
Rungpur-Dhubri including Teesta Bridge	46,100	211,500
Southern Punjab—Rolling-stock	202,800	2,700
Hurdwar-Dehra	7,800	27,200
Brahmaputra-Sultanpur	36,600	8,800
Mymensingh-Jamalpur	40,700	9,400
Nowshera-Dargai . . . . .	...	120,000
TOTAL	2,024,400	1,193,700

Expenditure by Agency of Companies—

Open lines—		
East Indian including extensions	1,450,000	1,500,000
Rajputana-Malwa system	1,600	90,000
Tirhoot	157,000	40,000
Bhopal	5,400	10,000
Dhond and Manmad	5,500	16,000
South Indian	—200,000	50,000
Gantakal-Mysore Frontier	—400	...
Madras-Ennore	200	...
TOTAL	1,419,300	1,706,000

		Revised, 1898-99.	Budget, 1899-1900.
		Rx.	Rx.
Lines under construction—			
Assam-Bengal	{ Land, Part I . . .	22,000	20,000
	Construction, Part II	1,134,400	762,000
	Chittagong Jetties . . .	46,000	18,000
Hajipur-Katihar Extension . . .		250,000	200,000
Madura-Paumben . . .		...	100,000
Tinnevelly-Quilon . . .		...	70,000
		—	—
	TOTAL . . .	1,452,400	1,170,000
 Lump deduction on account of probable lapse			
Reserve		250,000	...
		...	162,600
		—	—
	TOTAL FROM IMPERIAL FUNDS . . .	5,151,400	4,705,000
		—	—

29. The items in the second category (Assisted Companies) are:—

		Revised, 1898-99.	Budget, 1899-1900.
		Rx.	Rx.
Bengal-Nagpur			
Indian Midland		1,861,000	1,770,000
Burma Railways		203,000	165,000
Bengal Central		700,000	800,000
Lucknow-Bareilly		78,100	40,000
Southern Mahratta		15,300	6,900
Mysore		44,900	40,000
Hardwar-Dehra		35,000	20,000
Bhramaputra-Sultanpur		150,000	88,000
		68,000	80,000
		—	—
	TOTAL	3,155,300	3,009,900
		—	—

30. The estimate under the third category (old Guaranteed Companies) provides for:—

		Revised, 1898-99.	Budget, 1899-1900.
		Rx.	Rx.
Open Line Capital—			
Great India Peninsula		73,600	74,000
Madras		20,100	60,000
Bombay, Baroda and Central India		459,100	410,000
Extensions—			
Calicut-Cannanore		70,600	200,400
Amalner Palgaon-Chalisgaon Dhulia		228,200	363,400
		—	—
	TOTAL	851,600	1,107,800
		—	—

31. The principal projects classed under the fourth category and outside the "programme" are:—

	Revised, 1898-99.	Budget, 1899-1900.
	Rx.	Rx.
Bengal Dooars Extensions	40,000	200,000
Bengal and North-Western Railway Extensions	445,000	365,000
Tapti Valley	650,000	230,000
South Behar	204,000	77,500
Smaller Branch Lines	131,100	77,800
TOTAL	1,470,100	950,300

Capital Expenditure on Irrigation.

32. The amount of Rx. 750,000 has hitherto been provided for expenditure on Irrigation. In 1899-1900 a further amount of Rx. 100,000 is provided under this head. The grant for 1898-99 which was of the usual amount, Rx. 750,000, has not been fully worked up to, owing chiefly to the approaching completion of the Chenab Canal and partly to it not having been found possible to start work on the Jhelum Canal in the early part of the year.

33. The principal works under this head are at present:—

	Revised, 1898-99.	Budget, 1899-1900.
	Rx.	Rx.
Mandalay Canal	90,000	100,000
Fatehpur Branch of the Lower Ganges Canal	63,600	42,600
Chenab Canal	151,500	80,000
Jhelum Canal	36,200	210,000
Jamrao Canal	142,200	133,900
Other Projects	208,700	283,500
TOTAL	692,200	850,000

Remittance and Debt.

34. The following account shews in a shortened form the requirements of the Secretary of State; the figures are drawn up so as to shew separately the transactions on account of Government, and the transactions arising out of the operations of Railway Companies:—

	Revised, 1898-99.	Budget, 1899-1900.
	£	£
Requirements on Government Account—		
Excess of expenditure on Revenue Account	16,091,200	16,324,500
Expenditure not charged to Revenue . . .	791,100	682,100
Net payments on Remittance Accounts, etc	225,400	268,800
Total Requirements	17,107,700	17,275,400
Transactions of Railway Companies—		
Net receipts on account of Capital . . .	2,183,100	1,970,000
Payments for Stores, etc.	2,718,000	3,181,700
Net Outgoings . . .	534,900	1,211,700
Net Funds required . . .	17,642,600	18,487,100

35. The following figures shew the manner in which the above requirements have been or are to be financed:—

	Revised. 1898-99.	Budget, 1899-1900.
By Council Bills (net Remittance)	19,000,000	17,000,000
By addition to Permanent Debt	1,912,800	...
Less reduction of Temporary Debt	-1,500,000	...
By reduction of Cash Balance	...	1,487,100
<i>Deduct</i> —Addition to Cash Balance	-1,770,200	...
	<hr/> 17,642,600	<hr/> 18,487,100

36. In last year's Financial Statement I mentioned that the Secretary of State intended, besides renewing £6,000,000 outstanding temporary debt, to raise £6,000,000 permanent debt. This amount was raised in July in the form of India 2½ per cent stock, but it was issued at a considerable discount (namely at a rate of £88 10s. 5d. per cent), and produced only £5,297,700 in cash. With the money he discharged permanent debt to the extent of £3,384,900, so that the net amount raised by addition to sterling debt was £1,912,800. The Secretary of State has decided that the discount on the loan, *viz.*, £702,300, shall not be charged upon the revenues of the year, but shall be discharged by a Sinking Fund at the rate of interest borne by the loan, *viz.*, 2½ per cent, lasting over 50 years. There are already one or two Sinking Funds of the kind in connection with the sterling debt; £12,622 being the total charge appearing in the Accounts of 1897-98. The amount added by the new Sinking Fund is about £7,000.

37. The heavy drawings of the year, by Council Bills, enabled the Secretary of State to improve upon his intention of renewing the £6,000,000 outstanding temporary debt, and he renewed only £4,500,000 of it. The remainder of the excess of drawings went towards increase of the Cash Balance, which is estimated to stand, on 31st March 1899 at the unusually high figure of £4,304,400.

38. For next year, 1899-1900, the Secretary of State estimates to draw £17,000,000 by Council Bills, and though he does not estimate for any increase or decrease in either permanent or temporary debt, he considers that in view of the high balances which his Estimates, both Revised and Budget, show, he may find it possible to pay off some of the outstanding temporary debt.

39. In March last we estimated that we would have to raise a rupee loan of Rx. 3,000,000 in India, but as the time approached for our doing so, we found both that improved revenues had added to our resources, and the market was not favourable for so large a loan. We therefore limited our proposed loan to an amount of Rx. 1,200,000 under 3½ per cent conditions, and this amount was raised on August 24th at an average rate of Rx 94 12½ annas per cent. The price remained about this figure for some months, but has recently advanced to over par.

40. We reckon that in India we shall be able next year to meet all the demands upon our Treasuries without raising any new debt, but it must be understood that all these announcements about the amount of contemplated remittances and loans are subject to the usual reservation of entire liberty to the Secretary of State to alter his plans as he may find occasion.

PROVINCIAL FINANCE, 1892 to 1899.

(The tabulated figures in this part are hundreds of Rx., that is, two ciphers are omitted.)

41. The progress of Provincial Finance is easiest studied by considering separately:—

First.—The amount of net Revenue, of which a definite portion settled by the terms of the "Contract" is at the disposal of the Provincial Government for its expenditure on Civil Administration.

Second.—The modification of this Provincial share of net Revenue, caused by special arrangements, different in each Province, in connexion with certain portions of Irrigation and Railway Administration, involving in some cases a small net outlay and in some a small net revenue.

Third.—The appropriation of the funds thus obtained towards the Provincial Expenditure, and especially the relation between the increase of expenditure and the increase of available funds.

42. The first figures to be set out are, therefore, the totals of the net revenues, that is, the revenues less expenditure directly charged against them. They are as follow, the figures being quite independent of any considerations as between Imperial and Provincial:—

Total Ordinary Revenues—

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised.	1899-1900, Budget.
Central Provinces	1,248.6	1,244.0	1,231.2	1,171.3	1,252.9	1,089.5	1,048.5	1,322.9	1,398.7
Burma (a)	3,643.3	...	...	...	...	...	3,948.2	4,147.0	4,014.8
Assam	814.0	842.9	962.5	992.1	1,003.4	1,015.3	995.8	1,047.3	1,047.3
Bengal	7,081.6	7,325.2	7,445.8	7,006.9	7,714.8	7,823.5	7,835.9	7,998.8	8,058.9
North-Western Provinces and Oudh	7,677.8	7,716.1	7,778.9	7,589.1	7,866.2	6,655.6	7,264.8	8,419.1	8,470.1
Punjab	3,060.1	3,133.8	3,261.1	3,223.5	3,290.5	3,224.3	3,409.8	3,561.8	3,530.4
Madras	6,817.1	7,106.2	7,469.2	7,645.6	7,719.3	7,478.8	7,063.2	8,015.5	7,988.0
Bombay (b)	5412.1	5,489.7	5,646.1	5,550.6	6,018.2	5,367.0	5,625.2	5,950.2	5,943.0

(a) The figure against Burma in the column "Contract, 1892" represents the Contract of 1897.

(b) The figures relating to alienated Land Revenue, an entry peculiar to Bombay, are omitted from both sides.

43. The next statement shews the portion of these revenues which, according to the Provincial contract in each case, is credited to Provincial Account. The figures stand as follows, and it may be noted that the revision of the contract made with effect from 1897-98 onward, was such as to cause little change in the total of the Provincial share, except in the two Provinces of Bengal and Madras where it was reduced by Rx. 90,000 and Rx. 130,000 respectively, and in the North-Western Provinces where it was increased by about Rx. 120,000, namely, the cessation of a temporary reduction of Rx. 50,000, and a direct addition of about Rx. 70,000. (The figures are as they stand before the addition of the contributions from Imperial entered at the end of the table in paragraph 47 and the special grants-in-aid and expenditure therefrom of which mention is made in paragraphs 65 and 66 below):—

Provincial Share of Revenues—

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised.	1899-1900, Budget.
Central Provinces	653.3	652.5	647.2	623.9	649.6	598.9	566.1	713.1	750.8
Burma (a)	2,604.1	...	...	...	...	...	2,768.5	2,891.8	2,822.5
Assam	477.1	500.3	549.7	556.4	566.9	575.9	564.3	626.0	626.3
Bengal	2,767.1	2,899.4	2,941.4	3,049.2	3,102.6	3,100.9	3,552.1	3,517.5	3,549.3
North-Western Provinces and Oudh	2,235.8	2,254.4	2,284.9	2,218.7	2,309.8	1,959.7	2,101.5	2,719.2	2,729.1
Punjab	1,382.6	1,414.0	1,451.2	1,440.0	1,476.8	1,483.5	1,571.3	1,631.2	1,611.6
Madras	2,368.7	2,491.0	2,587.9	2,653.5	2,676.7	2,627.1	2,588.5	2,655.7	2,632.4
Bombay	2,404.4	2,451.5	2,490.8	2,481.2	2,601.2	2,405.4	2,473.9	2,554.9	2,569.7

(a) The figure against Burma in the column "Contract, 1892" represents the Contract of 1897.

44. I offer some comments on these two statements, shewing them in parallel columns:—

	Total Imperial <i>plus</i> Provincial.	Provincial Share only.																		
<i>Central Provinces.</i>	Fairly continuous progress—a small drop in 1894-95 due, as the details shew, to failure of Land Revenue—Recovery in 1895-96. Then a serious loss of Revenue in the two famine years 1896-97 and 1897-98. But complete recovery in the early future is anticipated.	The Province obtained in the earlier years little or no margin of revenue beyond that allowed for in the Contract of 1892, and in the famine years there was very great loss as compared with that standard. If the anticipations for 1898-99 and 1899-1900 are realized, it will be very fairly off.																		
<i>Burma</i>	No figures are here shewn for the years preceding 1897-98, the accounts having been completely changed in that year by the incorporation of Upper and Lower Burma as a single Province of account. The revenue is considerably in excess of that which was taken as the standard for the framing of the Provincial Contract of 1897. The falling-off in 1899-1900 is under "Forests," and may perhaps be due only to cautious estimating.	Revenue considerably in excess of the standard taken for the contract.																		
<i>Assam</i>	Revenue steadily progressive. The effect of the earthquake in 1897-98 is shewn only in a slight slackening of the rate of progress.	Has all along enjoyed a considerable excess of revenue—at present nearly 30 per cent (Rx. 170 to 190 thousands) over the contract figure of 1892. But of this amount Rx. 33,000 represent a special addition made to meet the South Lushai expenditure transferred to Assam.																		
<i>Bengal</i>	Also shews a steady progressive revenue. Owing presumably to the famine the progress from 1896-97 to 1897-98 was rather less than in other years. The falling-off was mainly under "Excise," as Land Revenue in Bengal is little subject to variation in consequence of famine.	The accounts of the Province were greatly affected by the withdrawal from the Province in 1897 of the extremely progressive revenue of the Eastern Bengal Railway the share of Revenue substituted therefor not being so progressive. Combining the ordinary revenue and the Railway account the figures stand thus:—																		
		<table> <thead> <tr> <th>Standard of 1892</th> <th>1892-93</th> <th>1893-94</th> <th>1894-95</th> <th>1895-96</th> <th>1896-97</th> <th>1897-98</th> <th>1898-99</th> <th>1899-1900</th> </tr> </thead> <tbody> <tr> <td>2,806,3</td> <td>2,962,4</td> <td>3,011,0</td> <td>3,193,2</td> <td>3,235,7</td> <td>3,328,0</td> <td>3,297,8</td> <td>3,238,7</td> <td>3,267,0</td> </tr> </tbody> </table> <p>which certainly may be called fairly progressive, the figures of the last two years being due in part, it may be hoped, to caution in estimating. The new contract, commencing from 1897-98, involved a reduction of about Rx. 90,000 in the Provincial share.</p>	Standard of 1892	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	2,806,3	2,962,4	3,011,0	3,193,2	3,235,7	3,328,0	3,297,8	3,238,7	3,267,0
Standard of 1892	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900												
2,806,3	2,962,4	3,011,0	3,193,2	3,235,7	3,328,0	3,297,8	3,238,7	3,267,0												

	Total Imperial <i>plus</i> Provincial.	Provincial Share only.
<i>North-Western Provinces.</i>	A fairly progressive revenue till the famine year, then a tremendous falling-off in Land Revenue (1896-97). Partial recovery in 1897-98 and in the following two years very high figures due to recovery of famine arrears.	The unequal operation of the Irrigation account and the change effected in it in 1897 renders it necessary to combine the figures for this Province as in the case of Bengal. They stand thus— Standard of 1892 . . . 2,215,4 1892-93 . . . 2,265,2 1893-94 . . . 2,314,5 1894-95 . . . 2,234,1 1895-96 . . . 2,170,3 1896-97 . . . 2,160,2 1897-98 . . . 2,432,4 1898-99 . . . 2,641,5 1899-1900 . . . 2,632,2
<i>Punjab</i>	Steady progress as reckoned over the whole period, but a slight set back in the famine year.	The story of these figures is shortly this,— At first a little improvement over the standard taken for settlement. In 1895-96 a failure of irrigation revenue, 1896-97 famine, and consequent failure of revenue. Thereafter the rapid recovery of the Province and the realizations of famine arrears of revenue bring in ample resources. The new contract, commencing from 1897-98, increased the assets by about Rx. 120,000. The same as in the other column.
<i>Madras</i>	Shows a very progressive Revenue, the advance being only temporarily interrupted by famine.	Rapid increase of revenue up till the famine year—from that time figure fairly steady, but not advancing. The Provincial share from 1897-98 onwards would stand about Rx. 130,000 higher but for the revision of contract which came into operation from that year.
<i>Bombay</i>	An increase up to the famine year, then a considerable set back which has not yet been fully recovered.	The same remark as the first one in the case of Madras.

45. The sets of figures which I next shew are those relating to the Irrigation and Railway portion of the Provincial contracts, which I have described as coming in in modification of the amount of ordinary revenue otherwise at the disposal of the several Governments. The amount of modification thus imposed has, except in two cases, only slightly changed during the period under review, and the figures are, therefore, of no great importance except in the cases referred to, namely, Bengal and the North-Western Provinces, and these have been dealt with above:—

Railways and Irrigation Accounts—

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised.	1899-1900, Budget.
<i>Burma</i> . . .	—125,0	...	...		...	...	—116,5	—130,5	—157,0
<i>Assam</i> . . .	—9,5	—13,0	—10,5	—9,3	—10,2	—13,9	—14,2	—22,4	—9,5
<i>Bengal</i> . . .	+39,2	+63,0	+69,6	+144,0	+133,1	+167,1	—254,3	—278,8	—282,3
<i>North-Western Provinces and Oudh</i> . . .	—20,4	+10,8	+29,6	+15,4	—130,5	+200,5	+330,9	—77,7	—96,9
<i>Punjab</i> . . .	+2,0	—23,5	—6,2	—5,7	+5,1	+6,1	+9,3	+7,8	+8,0
<i>Madras</i> . . .	—313,9	—409,1	—360,7	—319,0	—334,8	—396,6	—297,5	—310,9	—313,9
<i>Bombay</i> . . .	+5,1	—41,4	—15,6	—1,2	+3,7	—2,2	+7,7	+5,9	+8,7

* The figure against Burma in the column "Contract, 1892" represents the Contract of 1897.

46. The next step is to examine the expenditure of the various Governments and observe how far they have kept the increase of it within the limits imposed by the increase of revenue. I shew separately the ordinary expenditure and the direct expenditure upon famine and plague.

47. The details are as follow, and the figures have to be compared with the general statement of available resources in the right column under paragraph 44 above:—

Expenditure Account—

	Contract, 1892.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99, Revised.	1899-1900, Budget.
<i>Expenditure, excluding Plague and Famine—</i>									
Central Provinces	653.3	674.3	707.9	679.6	673.0	688.7	764.4	706.0	701.9
Burma	2,479.1	...	...	...	...	...	2,419.9	2,460.4	2,755.5
Assam	467.6	478.0	567.7	553.5	542.2	587.4	675.7	707.6	671.7
Bengal	2,806.3	2,972.1	2,974.1	2,993.4	3,115.9	3,293.2	3,302.0	3,141.6	3,272.0
North-Western Provinces and Oudh	2,215.4	2,281.9	2,339.7	2,349.9	2,342.2	2,485.8	2,513.7	2,401.7	2,586.9
Punjab	1,384.6	1,496.6	1,167.7	1,450.1	1,489.0	1,522.4	1,486.7	1,558.5	1,621.6
Madras	2,054.8	2,210.6	2,193.4	2,212.1	2,327.6	2,383.9	2,286.8	2,266.3	2,331.2
Bombay	2,409.5	2,433.6	2,455.7	2,520.5	2,560.2	2,588.9	2,005.4	2,534.6	2,604.7
<i>Plague and Famine Expenditure (Provincial)—</i>									
Central Provinces	...	...	...	6.4	...	2	5.8	18.3	17.5
Burma	...	...	...	...	...	...	62.7	...	...
Assam	...	...	...	...	...	...	...	...	...
Bengal	...	1	...	...	...	319.4	299.0	15.6	5.0
North-Western Provinces and Oudh	...	...	...	2	17.9	...	21.4	19.8	20.8
Punjab	...	...	...	...	...	31.3	96.2	18.0	10.0
Madras	...	24.4	2	...	2	47.2	161.9	20.7	64.1
Bombay	...	4	...	...	...	35.4	191.5	354.8	120.4
Provincial Balances at April 1st 1892-93. apart from grants-in-aid by the Imperial Government—									
Central Provinces	205.4	183.6	122.9	17.8	37.4	-52.6	-256.7	-267.9	-236.5
Burma	...	...	...	...	...	...	481.6	782.5	692.5
Assam	135.9	145.2	116.7	89.3	119.8	94.4	-31.2	-135.2	-190.1
Bengal	235.3	225.5	262.4	432.2	582.0	395.4	92.2	173.7	163.7
North-Western Provinces and Oudh	512.4	495.7	470.5	304.5	164.7	-160.9	-263.6	-43.6	-19.1
Punjab	277.1	171.0	148.3	123.5	116.4	52.3	50.0	112.5	100.5
Madras	419.1	260.0	293.6	386.0	430.1	229.5	71.8	129.6	52.8
Bombay	407.0	383.1	402.6	300.1	400.8	179.7	-133.6	-462.2	-614.9
Contributions from Imperial in aid of Provincial Balances—									
Central Provinces	...	...	...	...	...	52.6	204.1	...	...
Assam	...	...	...	...	...	...	80.0	80.0	...
Bengal	...	...	...	...	...	...	...	20.0	...
North-Western Provinces and Oudh	...	...	...	...	...	160.9	102.7	...	...
Madras	...	...	...	...	...	...	...	50.7	64.1
Bombay	...	...	...	...	...	...	183.6	278.6	120.4

* The figure against Burma in the column "Contract, 1892" represents the Contract of 1897.

48. *Central Provinces.*—The expenditure up to the famine year rose 2 or 3 lakhs (Rx. 20,000 or 30,000) above the standard of 1892; and since, as already observed, there was no margin of revenue, this resulted in the exhaustion of the ample balance, Rx. 205,400 with which the Province started. The strain of the famine year reduced the balance (apart from direct famine expenditure) still further to a deficit of Rx. 52,600 in 1896-97, and a further deficit of Rx. 204,100

in 1897-98, both of which were made up by grants from the Imperial Exchequer. The Province started in 1898-99 without any balance at all, and it is now expected that there will be a deficit in the year of Rx. 11,200, which must again be made up by a grant from Imperial Revenues. In 1899-1900 its estimated expenditure is well within its means.

The Province has taken practically no share of the cost of famine, which has been entirely Imperial—Rx. 1,640,245.

49. *Burma*.—Has not spent up to the rate of its increase of revenue, and has in consequence an ample and increasing balance. It is arranging now to expend part of the amount in meeting certain demands for Provincial Public Works, and has also made other proposals for expenditure on the public services.

50. *Assam*.—Had a comfortable balance, all along, of 10 lakhs (Rx. 100,000) more or less, keeping its increase of expenditure well up to, but not in excess of, its increase of revenue. The repair of earthquake damages imposed heavy charges in 1897-98 and 1898-99, which have largely exhausted the Provincial balance of Rx. 94,400 and absorbed also a grant of Rx. 160,000 by the Government of India; the balance being reduced for 31st March 1899 to about Rx. 25,000. In 1899-1900, after providing for absolutely necessary expenditure for Public Works and for the repair of earthquake damages, the estimates shew a deficit of Rx. 54,900.

The expansion of ordinary expenditure has been very considerable during the period under review.

51. *Bengal*.—The revenue of this Province, as above shewn, has afforded a margin for expansion of Provincial expenditure—namely, Rx. 2,806,300 in 1892 to (say) Rx. 3,300,000 in 1899-1900. The expenditure, however, was kept well in hand, so that the balance increased from Rx. 225,500 in March 1893 to Rx. 582,000 in March 1896. But this high balance sank to Rx. 92,200 two years later, as Rx. 518,400 out of it were spent in direct famine and plague charges. The ordinary expenditure in the two years now under estimate is taken at Rx. 3,141,600 and Rx. 3,272,000, which may be regarded as within the means of the Province, though it leaves a small deficit on the estimates of 1899-1900.

The Imperial Exchequer incurred famine charges in Bengal up to a total of Rx. 576,821 (about half of the total), but did not otherwise contribute by grants-in-aid to the resources of the Province.

The Province of Bengal has not had much plague expenditure to bear out of its own account, but we have made to it in 1898-99 a grant-in-aid of Rx. 20,000 which it will distribute to those Municipalities and Local Bodies whose funds have been most severely affected by expenditure on plague.

52. *North-Western-Provinces*.—The Province had the advantage of starting in 1892 with a large balance still remaining on the credit side, but the rate of its annual expenditure was in excess of its annual revenue (having been found by reduction of balances), and when in the year before the famine a very favourable monsoon caused a failure of irrigation revenue (an important item in North-Western Provinces finance), the Province found its balance on March 31, 1896, reduced below the stipulated minimum of 20 lakhs (Rx. 200,000), and, as already said, a rate of current expenditure in excess of its current revenue by between 10 and 15 lakhs. During the strain of the famine year nothing could be done to amend this state of things, and the balance was overspent by Rx. 263,600, the amount being accordingly made up by grants-in-aid out of the Imperial Exchequer in the two years 1896-97 and 1897-98.

Under these circumstances, the Province contributed nothing towards the direct famine expenditure, the whole of which, Rx. 2,064,025, was found out of Imperial resources.

For 1898-99 it stands, as explained, without any balance to its credit, and its estimates stand as follows:—

	1898-99. Rx.	1899-1900. Rx.
Revenue Accounts	2,641,500	2,632,200
Expenditure Accounts	2,421,500 (a)	2,607,700 (b)
Results	+220,000	+24,500

(a) Includes Rx. 19,800, Plague.

(b) Includes Rx. 20,800, Plague.

The handsome surplus which comes in in 1898-99 is due to the recovery by the North-Western Provinces of the arrears of the revenue due in 1896-97 and 1897-98, in compensation for the loss of which Imperial made the grants-in-aid of Rx. 263,600 above alluded to. In the coming year, 1899-1900, the Government, North-Western Provinces, propose to increase their scale of expenditure all round to a rate which they will not be able to maintain after the arrear collections (which add some lakhs to the present scale of revenue) are exhausted and the revenue falls back to its ordinary amount.

In anticipation of this surplus of 1898-99 and 1899-1900 it was stipulated that the benefit of these arrear collections was (*quoad* the Provincial share) to be considered as not applicable to current expenditure, but to be reserved (to the extent of 75 per cent of it) for building up the exhausted Provincial balance. The Government, North-Western Provinces, have fulfilled this pledge, and are now appropriating these arrears to a temporary increase of expenditure bearing in mind the impending diminution in the amount of their annual income as compared with the figures of 1898-99 and 1899-1900.

53. *Punjab*.—The Province has all along proceeded on fairly prosperous lines. The balances which were continually diminishing before the famine year are now on the rise, and the expenditure is within the amount of revenue available. The Province escaped any severe share in the calamities of 1896 and 1897, and the Imperial expenditure on famine was less than 3 lakhs (Rx. 30,000), the Province itself contributing about 12 lakhs (Rx. 120,000) or, including "Local," nearly 16.

54. *Madras*.—The expanding revenues of this Province have carried it through its period of disaster. It contributed moderately, that is, a total of a little over 20 lakhs (Rx. 200,000), towards its famine expenditure, the Government of India having undertaken all the rest (*viz.*, Rx. 732,995) so as to leave the Province with an opening balance of Rx. 71,800 in 1898-99. The Government of India further propose to make a grant to Madras of the amount of direct famine and plague expenditure incurred by it in 1898-99, namely, Rx. 20,700, and to estimate for next year a similar grant of Rx. 64,100. They also grant a further sum of Rx. 30,000 in 1898-99, placing the amount at the disposal of the Local Government for grants-in-aid to such Municipalities and Local Bodies as have been most affected by plague expenditure. With its famine and plague expenditure thus made up the Province shows a fair surplus on its transactions of 1898-99, and a small deficit in 1899-1900.

The detailed figures are:—

	1898-99. Rx.	1899-1900. Rx.
Revenue Accounts	2,655,700	2,632,400
<i>Deduct</i> —Railway and Irrigation Account	310,900	313,900
Net available Revenue	2,344,800	2,318,500
Proposed Expenditure, excluding		
Plague and Famine	2,266,300	2,331,200
Plague and Famine	20,700	64,100
TOTAL	2,287,000	2,395,300

55. *Bombay*.—The continuous advance of the expenditure of the Province while the advance of the revenue was entirely set back by the famine year, has brought a strain upon the finances, irrespective of the direct effect of famine and plague expenditure. The figures may be set out as follows:—

	Revenue Account as modified by Irrigation and Railway figures.	Ordinary Expenditure Account.	Excess of Expenditure.
	Rx.	Rx.	Rx.
1892 standard	2,409,500	2,409,500	
1892-93	2,410,100	2,434,000	
1893-94	2,475,200	2,455,700	
1894-95	2,480,000	2,526,500	6,200
1895-96	2,604,900	2,560,200	
1896-97	2,403,200	2,588,900	185,700
1897-98	2,483,600	2,605,400	121,800
1898-99	2,560,800	2,534,600	26,200 (Excess of Revenue.)
1899-1900	2,578,400	2,604,700	26,300 (Excess of Expenditure.)

The above figures exclude all direct Famine and Plague expenditure, and shew that the revenue and expenditure were in equilibrium for the first four years of the period under review, but that in the next two (the years of calamity), by reason of the falling-off in revenue, without an intermission of the increase in expenditure, the Provincial balance had to bear a reduction of Rx. 307,500.

The actual condition of the account till the end of 1897-98 was as follows:—

	Rx.
Balance, March 31, 1892	407,000
Reduced by excess of ordinary expenditure—	Rx.
1892-93 to 1895-96	6,200
1896-97	185,700
1897-98	121,800
	313,700
	93,300

Further reduction by direct famine and plague expenditure not included in the above—

1896-97	35,400
1897-98	191,500
	226,900

Net over-expenditure of balance till 31st March 1898	133,600
Cancelled by general grant-in-aid in 1897-98 of	183,600

Leaving credit balance on 31st March 1898 of	50,000
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The Revised Estimates for Bombay for 1898-99 show:—

Revenues Account	2,554,900	Surplus on ordinary account Rx. 26,200.
Irrigation and Railway Account	+ 5,900	
Expenditure Account, excluding Plague and Famine	2,534,600	
Plague and Famine Expenditure	354,800	

56. Putting the figures of the various provinces together, the following shews the facts up to March 31, 1898:—

Statement in Rx.	FAMINE AND PLAGUE EXPENDITURE (DIRECT).		
	From Imperial sources.	From Provincial and Local sources.	Grants-in-aid by Imperial to Provincial.
Central Provinces	1,640,245	8,820	256,700
Burma	54,975	63,336	...
Assam	...	...	80,000 (a)
Bengal	576,821	553,951	...
North-Western Provinces	2,064,025	...	263,600
Punjab	27,502	157,920	...
Madras	732,995	228,601	...
Bombay	1,242,760	27,887	183,600

(a) For earthquake.

57. The Government of Bombay, both in respect of its Provincial account and in respect of its Municipalities, have been very hardly pressed by plague expenditure. They have submitted to us an examination of the financial condition of their principal Municipalities, and we have agreed to their giving out of their general revenues relief to their Municipalities to the extent of Rx. 228,078, of which the greater part goes to the City Corporation. Including this grant from their revenues, the Government of Bombay will have spent in direct charges of famine and plague—

	Famine.	Plague.	TOTAL.
	Rx.	Rx.	Rx.
1896-97	24,000	11,400	35,400
1897-98	...	191,500	191,500
1898-99	24,800	330,000	354,800
TOTAL			581,700

Out of the expenditure of the first two years, aggregating Rx. 226,900, the Provincial Government have met out of their ordinary revenues Rx. 43,300, and the balance Rx. 183,600 has been made up by special contributions by Imperial; in the same way its balance of Rx. 50,000, and Rx. 26,200, its surplus of 1898-99, fall far short of the charges Rx. 354,800 of 1898-99, and it is necessary for the Imperial Government to make a further grant-in-aid of Rx. 278,600 leaving the province, on April 1899, with an opening balance of *nil*. The total direct expenditure on plague and famine which has been borne by the province comes to Rx. 43,300 in the first two years and Rx. 76,200 in the last, or Rx. 119,500 in all.

It is anticipated that Rx. 126,400 of Plague expenditure will be incurred in Bombay in 1899-1900, and an equal amount of grant-in-aid from Imperial to Provincial has been estimated for in that year.

58. The grants shewn in the above paragraphs may be regarded as grants in the ordinary way of business, that is, grants made on the principle that in any case of extreme calamity, when Local aid has been exhausted, the charge must fall, as far as possible, on Provincial resources, and when they are exhausted the Imperial Government must bear the burden; and I think a liberal interpretation has been given to this Imperial responsibility, for we have taken over the direct Provincial expenditure on famine and plague of the two Provinces most affected by plague, without insisting upon their first defraying any part of it out of their own balances, and it is our desire at present to go still farther. On one or two past occasions, when Imperial finances have been subjected to great stress, we have called upon the Provincial Governments to give us aid out of their resources,

and under present circumstances, when Imperial finance by the recovery of exchange and from other causes is prosperous, and Provincial finance has been sore smitten by the consequences of famine and plague, we consider that a portion of our surplus cannot be better employed than in restoring the financial condition of the various provinces and relieving them from the financial difficulties which accompany the emergence from a state of famine and plague, so as to enable them to carry on their ordinary administration and meet their ordinary administrative necessities.

59. In the case of Bombay, though, as above described, we have made large grants towards the direct expenditure on famine and plague, yet the effect of these two calamities is still shewn in the falling-off in revenue and in indirect expenditure (on police and the like) which accompanies plague measures. We propose on these considerations to make to Bombay a grant of Rx. 150,000.

60. Bengal has not been affected by plague expenditure to anything like the same extent as Bombay; but, on the other hand, its finances have suffered from the very large extent to which the famine expenditure was met from Provincial and Local resources. We propose to make to it a similar grant of Rx. 150,000. This is in addition to the assistance already undertaken to be given from Imperial sources towards the European General Hospital at Calcutta, and also in addition to Rx. 20,000 mentioned in paragraph 51.

61. In Assam the only immediate difficulties arise in connection with earthquake damages. Towards this we have already given Rx. 160,000, and the Chief Commissioner has asked for Rx. 67,500 more. We propose now to close this account by a grant of Rx. 100,000.

62. The accounts of the Central Provinces are weighted only in respect of the very small balance it at present possesses, and the Estimates of 1898-99, as already stated, produces a deficit of Rx. 11,200; we propose to make it a grant of Rx. 50,000.

63. The claim of Madras arises mainly in respect of the fact that, at the last revision of the Provincial contracts, a larger resumption of revenue was made from it than from any other province. We propose to make a grant to it of Rx. 100,000, besides the above mentioned grants for the Famine and Plague expenditure, namely, Rx. 50,700 in 1898-99 and Rx. 64,100 in 1899-1900.

64. Burma in our opinion requires no assistance, nor, if we make a strict reckoning, do the North-Western Provinces or the Punjab. But the expenditure in these two provinces has been limited by the consideration of their general financial position, and they have also had to bear some expenditure, both direct and indirect, upon plague. We propose to give to the former a grant of Rx. 100,000, and to the latter a grant of Rx. 50,000.

65. All these amounts will be granted in the accounts of the year 1898-99, and the same amount (less the excess expenditure in the Central Provinces, Assam, Bengal, Madras, and Bombay already provided for by the Provincial Governments in their estimates) will be entered in the Estimates of 1899-1900 as expenditure out of Provincial balances under the head of Civil Works,—not as an invitation to the several Local Governments to expend the amounts in that year, but as a permission to them to do so (by re-appropriation or otherwise), if on a consideration of their general financial position and of the necessity of keeping a balance in hand, they deem it advisable. The amounts thus entered include in the case of Bengal and Madras the payments they may make against the grants of Rx. 20,000 and Rx. 30,000 referred to in paragraphs 51 and 54. The Provincial Governments should, however, bear in mind that the grants now made are grants made once for all, and that it will be dangerous for them to take them as warranting any expenditure of a recurring character; also that the Government of India in making the grants admits against itself no liability to make

good to Provincial Governments the loss or expenditure incurred by them in respect of the kinds of expenditure to which it has had regard in assessing the distribution of the grants ; but admits merely that as in times of Provincial financial prosperity it has called upon the provinces to come to the aid of the general exchequer, so in times of Imperial financial prosperity it is reasonable and expedient that it should depart from a strict interpretation of its financial relations to the Provincial Governments and aid them when at the same time they have had, and have, special financial misfortunes pressing on them. Perhaps I may refer in this connexion to paragraphs 127, 128 and 129 of Major Baring's (Lord Cromer's) financial statement of 1883.

66. These several free grants, as they may be called, are specially entered in the figures attached to the Financial Statement and are in addition to those entered at the end of the statement in paragraph 47. They are :—

	Rx.
Central Provinces	50,000
Assam	100,000
Bengal	150,000
North-Western Provinces	100,000
Punjab	50,000
Madras	100,000
Bombay	150,000
TOTAL	700,000

67. We have made fairly ample provision next year, namely, Rx. 126,400 in connection with the estimates of Bombay, Rx. 64,100 in Madras, and Rx. 209,500 not yet appropriated, for expenditure on combating the plague, which we may not unlikely have to meet in the future out of Imperial resources as we have done in the past. But we are not prepared, in a general way, to pay, out of Imperial resources, all the direct expenditure which the plague may cause, or to relieve Municipalities and other Local Bodies from the burden which necessarily falls upon them in respect of sanitary and medical expenditure caused by the approach or the advent of plague. Still less can we undertake to make up to Provincial Governments the excess expenditure which may have to be incurred under Police or in the other ordinary departments of Provincial Administration, or invite them to deal with ordinary administrative demands upon them with the same freedom which might be possible and even advisable, were we not all in the presence of a threatening calamity that necessitates our husbanding our resources as far as is possible.

TWENTY YEARS' FINANCE.

68. Following up a purpose which I set before myself in last year's Financial Statement, I published, contemporaneously with the Finance and Revenue Accounts of last year, a summary of these accounts for the twenty years ending March 31, 1898. The summary was necessarily a statement of figures only, with no attempt at criticism, and I desire here to give some continuous account of the results which the figures shew, and explain where our Revenue and Expenditure have during these twenty years increased or decreased. The plan I adopt is to take one set of figures as the standard of the Revenue and Expenditure at the beginning of the period (or rather, say, for the year 1879), and another set as representing the standard for 1896 (that is, before the famine burst on the land). These seventeen years may be taken as a period of practically continuous financial history.

69. For the first of these two standards I take the average of the figures of 1878-79 and 1879-80. If we eliminate the war figures of these two years, which

in a comparison such as the present ought to be excluded, we obtain the following figures:—

	1878-79. Rx.	1879-80. Rx.
Surplus or Deficit . . .	+ 2,134,098	- 1,227,893
War Expenditure, India . . .	600,109	4,591,644
" England . . . £	76,110	174,480
Surplus if war be excluded . . .	<u>2,810,317</u>	<u>3,538,231</u>

• But we have still further to modify these figures by reason of the fact that they did not provide for the full famine liability of Rx. 1,500,000, the Famine Insurance being at the time in suspense, owing to the heavy war expenditure. This consideration adds Rx. 1,187,177 and Rx. 1,396,353 to the expenditure and reduces the surpluses to Rx. 1,623,140 and Rx. 2,141,878; or an average of Rx. 1,882,509.

That is, if we exclude consideration of war expenditure, and if we take Rx. 1,500,000 as the proper annual measure of famine liabilities, we had in 1879 a surplus of revenue of Rx. 1,882,500.

70. To find the similar figure for 1896, I take the figures of the Budget of that year which may be taken as expressing the standard of Revenue and Expenditure at the time. They are as follows, namely:—

	Rx.
Revenue in India (Budget)	97,316,800
Expenditure, England, net (Budget)	£ 15,735,300
Exchange (according to rate actually realized)	10,222,300
India (Budget), less Rx. 20,000 war	69,368,500
Add—Amount wanting to make up	
Rx. 1,500,000 Famine Insurance	500,000
Total	<u>95,826,100</u>
Surplus of Revenue	<u>1,490,700</u>

71. We have therefore, comparing the standard of 1879 with that of 1896, a slightly worse position in the latter of the two years. I have made a careful analysis both of the increase of Revenue and of the increase of Expenditure between the two years, and I find it to be as follows:—

Imperial Account.

	Rx.	Rx.	Rx.
Increase of Revenue under Salt, Customs, Tributes and Miscellaneous	...	3,810,000	
Imperial Share of Increase of Revenue under Revenues provincially administered	...	5,429,400	
Increase of net Revenues under Post Office, Telegraph, and Mint	...	457,400	
Improvements under Debt Services, Railways, and Irrigation (excluding consideration of exchange)	6,327,500		
Deduct—Loss by exchange charged against Railway Liabilities	<u>2,608,300</u>	3,719,200	
Famine Insurance reduced in account by transfer to the preceding head of charges for interest on Indian Midland and Bengal-Nagpur Railways	...	401,500	
Cessation of Railway Construction out of Revenue	...	<u>845,800</u>	
Total available Improvement	...	...	14,663,300

<i>Absorbed as follows:—</i>	Rx.	Rx.	Rx.
Deterioration of Opium Revenue . . .	...	3,679,800	
Addition to charges for exchange. (Rate diminished from 19·85 pence to 14·45 pence)	7,337,300		
<i>Deduct</i> —Amount taken to Railway Account	2,608,300	<u>4,729,000</u>	
Deficit on Civil Administration of Upper Burma . . . . .	...	455,300	
Army Services: net Charges increased from Rx. 16,693,700 to Rx. 22,167,800 (irrespective of exchange) . . . . .	...	5,474,100	
Charges under "Political" increased from Rx. 427,100 to Rx. 898,700 . .	...	471,600	
Civil and Miscellaneous charges in India increased from Rx. 1,189,200 to Rx. 1,541,300	352,100		
<i>Less</i> —Savings by decrease under Assignments and Territorial Pen- sions and Stationery	223,800	<u>128,300</u>	
Sterling Expenditure other than Army, Debt Services, and Railways in- creased (excluding exchange) from £2,486,400 to £2,920,200 . . . . .	...	433,800	
Total . . . . .	...		15,371,900
Excess of demand over available means . . . . .	...		708,600

Provincial Account.

Increase of Provincial share of Re- venue under Revenues provincially ad- ministered (a) . . . . .	...	4,102,700
Increase in net charges for Provincial Civil Administration from Rx. 14,374,900 to Rx. 18,160,800	...	3,785,900
Balance of increase of Revenue not absorbed . . . . .	...	<u>316,800</u>

(a) That is, $\frac{1}{2}$ of Land Revenue and of Excise: $\frac{1}{2}$ of Assessed Taxes, Forest, and Registration: $\frac{1}{2}$ of Stamps.

The deterioration on Imperial Account, Rx. 708,600, less the improvement on Provincial Account, Rx. 316,800, gives a net deterioration of Rx. 391,800, namely, a reduction in the surplus of Revenue from the standard of Rx. 1,882,500 in 1879 to that of Rx. 1,490,700 in 1896.

72. This list shews that the resources made available by increased revenue and careful administration have practically been absorbed by (1) Loss of Opium Revenue, (2) Increase of Exchange Charges, (3) Increase of Military Expenditure, (4) Increase of Political Expenditure, (5) Increase of Provincial Expenditure, i.e., of charges of Civil Administration, (6) Net Charges on account of Upper Burma.

73. On the first two of these no remark need be made here; they are misfortunes we have had to accept. The last may also be passed over without remark; the occupation of Upper Burma was a measure forced upon us by

political necessity; apart from any question of finance. The Province will, we trust, shortly meet the expenses of its civil administration, but naturally it does not as yet fully pay its way. The other three heads call for special explanation.

74. The subject of Military Expenditure is too vast to be entered on in detail. A general explanation of its increase was given by Sir Henry Brackenbury in the Budget Debate of 26th March 1896 and by Sir Edwin Collier on the same date in 1897. In respect of their military charges the Government of India feel the same necessity which presses upon all other Military Powers, and which has imposed upon even the most pacific nations increased burdens. Both our military system in its details and our general military and defensive policy are closely linked with those of England; and we cannot escape the necessity of increasing our defensive expenditure in the same way, though not perhaps to the same extent, that England does.

75. In illustration of this point I present the following figures; the English ones are taken from the Statistical Abstract of the United Kingdom, 1882 to 1896; pages 10 and 11:—

	DEFENSIVE EXPENDITURE,			
	DEFENSIVE EXPENDITURE, UNITED KINGDOM (a.)		INDIA (b.)	
	Army.	Navy.	Total.	Army and Military Works. Rx.
	£	£	£	
1882-83	15,133,451	10,259,853	25,393,304	16,928,587
1883-84	16,095,326	10,728,781	26,824,107	18,079,134
1884-85	18,603,338	11,427,064	30,027,402	16,955,165
1885-86	17,027,084	12,660,509	29,687,593	17,340,369
1886-87	18,429,272	13,265,401	31,694,673	19,413,293
1887-88	18,167,196	12,325,357	30,492,553	20,548,766
1888-89	15,919,738	12,999,895	28,919,633	20,305,140
1889-90	17,345,812	13,842,241	31,188,053	20,511,504
1890-91	17,550,023	14,125,358	31,675,381	20,821,160
1891-92	17,258,900	14,150,000	31,408,900	22,570,532
1892-93	17,541,700	14,302,000	31,843,700	23,705,932
1893-94	17,939,700	14,048,000	31,987,700	23,537,693
1894-95	17,899,800	17,545,000	35,444,800	23,966,973
1895-96	18,459,800	19,724,000	38,183,800	23,976,714
1896-97	18,269,800	22,170,000	40,439,800	24,384,447

(a) Excluding Expeditions and Naval Defence Fund.

(b) Excluding Special Defences and the following Expeditions: (1) Egypt, (2) Quetta, (3) Burma, (4) Chin-Lushai, (5) Chitral.

76. The result of these figures is to shew that while the Defence Expenditure in the United Kingdom has increased by 59 per cent, that in India has increased by only 44 per cent, even including the increase due to the fall of exchange, which affects Indian Military Expenditure in a special degree, owing to the

	£
Net English Expenditure	4,000,000
British Soldiers' pay	1,590,000
TOTAL	5,590,000
	Rx.
Difference of exchange 19 ⁸⁵ d. and 14 ⁴⁵ d.	2,526,000

large proportion of it that is measured by a sterling standard. The statement of expenditure in the United Kingdom is free from disturbance by this cause; while, on the other hand, the increase of Indian expenditure includes Rx. 2,526,000 directly due to this cause alone; and if this amount were excluded, the percentage of increase would be reduced to 29.

77. The two most recent measures causing considerable increase of Military Expenditure were the raising of the pay of native soldiers in 1895, and of that of British soldiers in 1898. The former of these concessions had been delayed on financial grounds for a length of time which all our military advisers considered to be open to objection. The second measure, the increase of British soldiers' pay, is the

result of the determination of Her Majesty's Government on a question of general imperial policy.

78. Under the head of Political Expenditure, the increase measured by percentage is even more considerable; in amount it is Rx. 471,600. A few remarks will shew that this increase has been caused solely by the necessities of external policy. Two-fifths of the whole amount arises from the one item of Rx. 180,000 for the subsidy of His Highness the Amir of Afghanistan; and the Afghan Refugees cost at least Rx. 60,000 more. The period under consideration, moreover, has witnessed the rise and development of the Baluchistan Agency, which now accounts for Rx. 130,000 of the outlay charged under this head; the appointment of an Agent on the Perso-Afghan Frontier (Rx. 13,000); the occupation of the Gilgit and Chitral Frontier (Rx. 16,000); and considerable new expenditure, say, Rx. 40,000, in controlling the tribes and employing levies along the North-Western Frontier. The head "Political" contained also in 1896 Rx. 14,000 expended on the African Coast of the Gulf of Aden (the corresponding revenues are under Miscellaneous), and the scheme of Imperial Service Troops has caused a further increase of Rx. 22,000.

79. I pass to the figures shewn against Provincial (including Local) net expenditure, which has increased during the period under review from Rx. 14,374,900 to Rx. 18,160,800. These are the charges of Civil Administration generally, and under such heads increasing outlay is not only justifiable but inevitable, in every country in which civilization is not stationary or retrograding. The system of Provincial finance is based on the theory that the increase in the Provincial share of the Revenues can be set aside for increase of expenditure upon Civil Administration, and that, if the increase is kept within this limit, we have by this limitation, under ordinary circumstances, sufficiently taken into consideration the financial difficulties arising from falling exchange, from the necessities of Military and Political Expenditure, from wars and famines. We proceed, therefore, on the assumption that there is no objection to the Provincial share of the normal growth of Revenue being, as fast as it accrues, spent on administrative improvements. As has often been pointed out, a Provincial Government can do nothing with its money except spend it; it cannot, for example, utilize a surplus for remission of taxation.

Conclusion.

80. The statement which I have laid before the Council exhibits, I think, a very favourable condition of Indian Finance. Some of these favourable elements are, I admit, temporary only, and due in a large measure to a specially active trade, others however are permanent and betoken the return of the prosperity and progress which I noted in my statement of March 1896, and which were so rudely interrupted by the outbreak of famine. The plague, though it is a great anxiety to both Imperial and Provincial Administrations, it is, financially speaking, well within our power to cope with, and as the first responsibility for the measures taken in connexion with it rests with the Provincial Administrations, I have been particular to examine the position of the Provincial Financial Accounts, and trust that the measures of relief and assistance sanctioned by the Government of India and set out in the statement will enable them to face the difficulties in which they are placed, though I take for granted they do not claim relief from their share in the anxieties which are inseparable from financial administration in India.

PART II.

DETAILS OF THE ACCOUNTS AND ESTIMATES.

Section I.—The Accounts of 1897-98.

81. The Revised Estimate of 1897-98 was framed for a deficit of *Accounts of 1897-98.* Rx. 5,283,100; in the closed Accounts this figure rises to Rx. 5,359,211, or Rx. 76,111 worse than was anticipated when the Revised Estimate was framed.

The variations between the figures finally entered in the Accounts of the year and those assumed for the purposes of the Budget and the Revised Estimate are explained in the Appropriation Report published in the *Gazette of India* of the 18th instant.

The following statement compares the Revised Estimates with the Accounts of the year:—

			Revised Estimate.	Accounts.	Accounts, better.	Accounts, worse.
REVENUE.						
India	·	·	Rx. 96,262,000	96,139,287	...	122,713
England	·	·	192,000	193,662	1,662	...
Exchange	·	·	107,500	109,055	1,555	
	TOTAL	·	Rx. 96,561,500	96,442,004	...	119,496
EXPENDITURE.						
India—						
Imperial, Provincial, and Local	·	·	Rx. 77,136,300	76,939,069	197,231	...
Adjustment of Provincial and	·	·				
Local Surplus or Deficit	·	·	Rx. —705,700	—457,678	...	248,022
	NET	·	Rx. 76,430,600	76,481,391	...	50,791
England	·	·	Rx. 16,291,000	16,198,263	92,737	...
Exchange	·	·	9,123,000	9,121,501	1,439	...
	TOTAL	·	Rx. 101,844,600	101,801,215	43,385	...
	DEFICIT	·	Rx. —5,283,100	—5,359,211	...	76,111

82. The Revenue in India was less than the sum anticipated in the Revised Estimate by Rx. 122,713, and the Expenditure finally chargeable against that Revenue, after making allowance for the adjustment of the sums by which Provincial and Local Revenues were in surplus or deficit, exceeded the forecast by Rx. 50,791. In India, therefore, the Accounts as a whole turn out worse than the Estimate by Rx. 173,504. Against this must be set an improvement in Revenue in England of Rx. 3,217, and a decrease in Expenditure in England of Rx. 94,176—in all Rx. 97,393, including exchange. The sum of Rx. 76,111, being the difference between the results obtained in India and England, represents the total falling-off in the Accounts as compared with the Revised Estimate of the year.

83. The Land Revenue actually realised fell short of the Revised Estimate by Rx. 248,658. In the North-Western Provinces the collections were over-estimated by Rx. 157,820, and in Bombay by Rx. 104,384; while in Burma a sum of Rx. 46,270 was collected in excess of the Estimate. Owing to the fact that the largest instalment of Land Revenue falls due towards the close of the financial year, there is at all times a difficulty in making a precise forecast of the March collections, and in the past year the Estimate was also indirectly affected by the

famine, which left it uncertain to the last moment to what extent it would be possible to enforce any given measure of compliance with the revenue demand of the year.

The Opium Revenue proved worse than the Estimate by Rx. 62,528, due to a decline in the exports of Malwa Opium to China. On the other hand, the realisations under Customs show an improvement of Rx. 63,895, and the Railway Revenue rose by Rx. 90,857 owing to a slight increase of traffic on some of the Railways towards the close of the year.

1897-98.
Expenditure in
India.

84. On the Expenditure side the outlay on Famine Relief during the last weeks of the year was less by Rx. 66,112 owing to the cessation of operations earlier than had been anticipated. In the Railway Revenue Account there was a saving of Rx. 125,704 on the Revised Estimate mainly under Working Expenses. Army Expenditure shows an excess of Rx. 62,239 due to increased payments to Native Troops on account of compensation for dearness of provisions and forage.

1897-98.
Revenue and
Expenditure
in England.

85. The reduction in Expenditure in England of £92,737, or including Exchange Rx. 94,176, consists for the most part of a saving under Army Charges of £67,773. The increase in Revenue in England comes to the trifling sum of £1,662, or including Exchange Rx. 3,217, and consists mainly of recoveries on account of stores.

86. The Expenditure not charged to Revenue amounted to Rx. 4,328,541 as compared with Rx. 4,604,600 entered in the Revised Estimate.

Section II.—Revised Estimate of 1898-1899.

1898-99.
Statement of the
gross figures.

87. The following is a general comparison of the Budget Estimates with the Revised Estimates of 1898-99:—

		Budget.	Revised.	Revised, better.	Revised, worse.
REVENUE.					
India	· · · · · Rx.	98,791,700	101,217,400	2,425,700	
England	· · · · · £	188,300	232,500	44,200	
Exchange	· · · · · Rx.	105,400	116,200	10,800	
	TOTAL · Rx.	99,085,400	101,566,100	2,480,700	
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	72,610,100	71,603,300	1,006,800	
Adjustment of Provincial and					
Local Surplus or Deficit	Rx.	—116,800	+1,417,900	...	1,534,700
	NET · Rx.	72,493,300	73,021,200	...	527,900
England					
Exchange	· · · · · £ Rx.	16,474,800 9,225,900	16,323,700 8,161,800	157,100 1,064,100	
	TOTAL · Rx.	98,194,000	97,506,700	687,300	
	SURPLUS · Rx.	891,400	4,059,400	3,168,000	

1898-99.
General features.

88. The leading characteristic of 1898-99 is the rapid recovery of the revenue from the effect of the unfavourable conditions prevailing in the two preceding years. Under all heads of Revenue, except Stamps and Registration, the sums actually realised are largely in excess of the forecast framed a year ago. The general prosperity of the people has added to the receipts under Salt and Customs; abundant harvests have increased the Railway Revenue; Opium has sold for higher prices and has cost less to produce; the burden of famine

relief has been removed; military expenditure has been reduced earlier and to a larger extent than was anticipated; and the charge for exchange has been less by a crore of rupees than that assumed in framing the Budget. The only adverse feature is the revival and extension of plague which has increased the medical expenditure in every Province and injuriously affected some branches of revenue.

89. The Revenue in India is expected to exceed the Budget Estimate by ^{1898-99.} General Results. Rx. 2,425,700, and besides this there will be a reduction of expenditure of Rx. 1,006,800 made up of Rx. 518,600 under Army, Rx. 305,200 under Opium, and Rx. 208,500 under Public Works—Buildings and Roads. Of this total improvement in India of Rx. 3,432,500, Rx. 1,534,700 occurs under Provincial and Local, and Rx. 1,897,800 under Imperial. The Revenue in England shows an increase of £44,200, and the Expenditure a decline of £151,100. Adding to these a reduction of the net charge for exchange by Rx. 1,074,000, the final result is an increase of the surplus of the year by Rx. 3,168,000 from Rx. 891,400 to Rx. 4,059,400.

90. The more important increases of Revenue in India occur under the ^{1898-99.} Increase of Revenue in India. following heads:—

	Rx.
Land Revenue	111,200
Opium	349,600
Salt	319,200
Provincial Rates	92,100
Customs	307,900
Forests	102,400
Miscellaneous	102,100
Railway Receipts	884,200
Irrigation Major Works	193,200

91. The increase of Rx. 111,200 in the collections of Land Revenue ^{1898-99.} Land Revenue. includes the following amounts in excess of the Estimate:—

	Rx.
Burma	100,800
North-Western Provinces and Oudh	52,000
Bombay	33,600

In Burma the continuous expansion of cultivation induced by a fertile soil and light settlements and the revision of assessment-rates have added to the ordinary revenue, and the yield of the Capitation Tax has been raised by the natural increase of population. In the North-Western Provinces and Oudh large sums are expected to be realised on account both of ordinary arrears and of revenue suspended during the famine. The enhanced collections in Bombay include arrears due to plague in some districts and to bad seasons in others; while in Sind the revenue has been raised not only by these causes, but by a favourable inundation greatly extending the area under spring crops.

Account must also be taken of the following decreases:—

	Rx.
Madras	32,100
Central Provinces	35,000
India	10,900

The decrease in Madras is due to a fall in the sales of lands benefited by the Periyar Irrigation Scheme in Madura; the Central Provinces figures are affected by suspensions of revenue and smaller recoveries of arrears; and the decline under India General is caused by the failure of the rains and general scarcity in Ajmir, and by drought, locusts, and low prices in Baluchistan where the Land Revenue is collected in produce.

92. Although the collections of Land Revenue in 1898-99 are expected to exceed the Budget Estimate, the Imperial share of the total collections will be considerably less by reason of the special contributions given in aid of Provincial resources which involve a re-adjustment of the Imperial and Provincial shares of the revenue.

The following table compares the respective shares as they appear in the Budget and Revised Estimates:—

	LAND REVENUE, BUDGET OF 1898-99.		LAND REVENUE, REVISED ESTIMATES OF 1898-99.	
	Imperial share.	Provincial share.	Imperial share.	Provincial share.
	Rx.	Rx.	Rx.	Rx.
Distribution according to Provincial Settlement	16,237,900	11,330,300	16,264,300	11,415,100
<i>Add or Deduct—</i>				
Special contribution in aid of Plague and Famine expenditure and of General Resources of Provincial Governments	—150,000	+150,000	—1,129,300	+1,129,300
Distribution according to Estimates	16,087,900	11,480,300	15,135,000	12,544,400

The contribution of Rx. 150,000 entered in the Budget Estimate of 1898-99 includes Rx. 80,000 granted to Assam in aid of expenditure incurred on the repair of Earthquake damages, and Rx. 70,000 to Bombay in aid of Plague expenditure. The amount in the Revised, Rx. 1,129,300, is made up as follows:—

	Rx.
General contribution in aid of Provincial resources as stated in paragraph 66 of this Statement	700,000
Special contribution in aid of Earthquake expenditure in Assam	80,000
Special contribution in aid of Plague expenditure by Local Bodies in Bengal	20,000
Special contribution in aid of Famine and Plague expenditure in Madras (Provincial and Local)	50,700
Special contribution in aid of Famine and Plague expenditure in Bombay	278,600
TOTAL	1,129,300

93. The receipts from Opium in Bengal are likely to exceed the estimate by Rx. 264,500, the bulk of which represents the difference between Rx. 1,000 a chest, the price assumed in the Budget for Bengal Opium, and Rx. 1,055, the average actually realised. At the same time the quantity sold during the last three months of the year has risen by 450 chests, representing an increase in revenue of Rx. 51,600. More favourable conditions in the China market, aided by the reduction of the pass-duty on Malwa Opium from Rx. 600 to Rx. 500 per chest, which took place in October 1897, seem to have brought about a substantial recovery of the trade, though the exports have as yet hardly returned to the

level at which they stood before the great decline of 1896-97 and 1897-98. The result is an increase in the receipts over the estimate of Rx. 84,000.

94. Of the increase of Rx. 319,200 under Salt, the sum of Rx. 215,000, which ^{1898-99.} Salt Revenue. has been realised in Madras, represents mainly the recovery of revenue deferred under the credit system from the previous year. The revenue brought to account during the year has probably also been to some extent enhanced by the fact that the rise in the price of Government paper during the last few months has tended to discourage resort to the credit system and to stimulate cash sales.

The receipts of the Northern India Salt Department show an increase of Rx. 52,200 due partly to normal development, but mainly to the revival of trade in Kohat salt consequent on the pacification of the frontier.

95. An increase of Rx. 23,200 in Bengal is due to the receipts under Local ^{1898-99.} having been under-estimated in the Budget. In the North-Western Provinces ^{Provincial Rates.} Rx. 17,100 and in Madras Rx. 22,900 have been added in the collection of arrears, and in Bombay the increase of Rx. 17,600 has followed the rise in Land Revenue.

96. Of the rise of Rx. 307,900 under Customs, Rx. 199,100 occurs in Burma, ^{1898-99.} Customs Revenue. — Rx. 66,200 under Imports, chiefly Manufactured Articles, Liquors, and Articles of Food and Drink, and Rx. 130,000 under Export Duty on Rice. Bengal accounts for Rx. 105,000 distributed over Articles of Food and Drink, Silver Bullion and Coin, Oils, and Liquors; and Bombay shows Rx. 37,000 comprising considerable increases under Oils, Liquors, Silver Bullion and Coin, Articles of Food and Drink, and Excise on Cotton Goods, and substantial decreases under Manufactured Articles and Import Duty on Cotton Goods. A decline of Rx. 34,200 in Madras occurs under Spirits and Liquors, Imported Cotton Goods, and Miscellaneous Exports.

97. The increase of Rx. 102,400 under Forests is made up of a rise of Rx. 199,500 in Burma, ^{1898-99.} Forest Revenue. mainly due to the large demand for, and high market value of teak timber, which has added Rx. 111,500 to the royalty paid by the Bombay-Burma Trading Corporation for the forests from which they derive their supplies. The increase also includes a sum of Rx. 12,000 paid by the same Company in connection with mal-practices committed by their employés. A reduction of Rx. 71,400 in Bombay is ascribed to the depression in trade caused by the continuance of plague, and to the smaller demand for locomotive fuel in Sind and for forest produce in general.

98. The increase of Rx. 102,100 under Miscellaneous Revenue includes one sum of Rx. 57,400 recovered from the Burma Railway Company for the value of work done by famine labour on the Meiktila-Myingyan Railway, and another of Rx. 37,500 realised in Madras by the sale of cloth manufactured at Government expense during the recent famine in order to afford relief to weavers in distress.

99. The great rise of Rx. 884,200 in Railway Revenue in India is mainly ^{1898-99.} Railway Revenue. due to the general development of traffic of all kinds which results directly and indirectly from the opening of new sections of line, and to the large export of grain which was rendered possible by the harvesting of good winter crops. The more important increases occur on the following lines:—

	Rx.
North-Western	310,000
Great Indian Peninsula (net)	416,000
Bombay, Baroda and Central India (net)	210,000
East Indian	200,000
Rajputana-Malwa	160,000

and the more important decreases on the following :—

	Rx.
Eastern Bengal	110,000
Southern Mahratta	115,000
South Indian	70,000
Mysore	55,000
East Coast, including Bezwada-Madras	60,000
Madras (net)	55,000

The reduction on the Eastern Bengal State Railway was due to a short jute crop, and that on the Railways in Southern India to the effect of plague on the passenger traffic. The falling-off on the East Coast Railway was caused by delay in opening the Bezwada-Madras Section.

100. The increase of Rx. 193,200 in Irrigation Revenue is distributed as follows :—

	Rx.
North-Western Provinces and Oudh	56,200
Punjab	120,800
Other Provinces	16,200

In the North-Western Provinces the area irrigated during the past *Kharif* season was larger than had been anticipated. A similar expansion of irrigation occurred on the Bari Doab, Sirhind, and Swat River Canals in the Punjab and on the Deccan and Guzarat Canals in Bombay, while in Sind a better supply of water produced an enhanced demand. The receipts were also raised by the recovery of outstanding balances on the Western Jumna Canal and in the Deccan and Guzarat.

101. The only decrease of any moment in the revenue of the current year occurs under the head of Telegraph Receipts, which show a falling-off of Rx. 154,800 made up as follows :—

	Rx.
Indian Telegraph	114,400
Indo-European Telegraph	40,400

The falling-off under the former head is due partly to the cessation of military operations on the North-West Frontier, but chiefly to the fact that, since the practice of delivering deferred telegrams by hand instead of sending them by post has been introduced, this class of message has gained greatly in popularity, and has to a considerable extent taken the place formerly occupied by ordinary and urgent messages. The decline in the Indo-European receipts occurs in the message traffic with the Indian Telegraph Department transferred at Karachi.

102. The more important increases of expenditure in India are :—

	Rx.
Medical	327,800
State Railways: Working Expenses	106,100
Guaranteed Companies: Surplus Profits, Land, and Supervision	106,100
Mint	49,000

1898-99.
Increases of
Expenditure
in India.

1898-99.
Medical Expenditure.

103. The large increase under Medical is due to the impossibility of making an accurate forecast of the expenditure required to guard against the spread of the plague in new directions, and to combat the disease where it has once become established. The cost of these operations continues to be far heavier in Bombay than elsewhere, and out of the total increase of Rx. 327,800 in the expenditure entered under Medical no less than Rx. 268,200 has been incurred in that province. The following statement gives an estimate of the cost in each province under Imperial, Provincial, and Local heads of the preventive and remedial

measures undertaken in 1896-97, 1897-98, 1898-99, and contemplated in 1899-1900:—

Statement of direct and indirect expenditure connected with the plague under the various heads of Accounts for the years 1896-97, 1897-98, 1898-99, and 1899-1900.

	India.	Central Provinces.	Bengal.	North-Western Provinces and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.
<i>Accounts, 1896-97.</i>								
3.—Land Revenue	...	...	...	...	...	...	100	100
18.—General Administration	...	...	...	...	...	...	3,100	3,100
19A.—Courts of Law	...	...	...	200	...	...	200	400
19B.—Jails	...	...	100	...	...	...	...	100
20.—Police	...	...	...	100	...	...	900	1,000
24.—Medical	...	200	4,300	500	200	...	13,800	19,000
TOTAL	...	200	4,400	800	200	...	18,100	23,700
<i>Accounts, 1897-98.</i>								
3.—Land Revenue	...	...	...	300	600	...	3,100	3,000
5 and 7.—Salt and Excise	...	...	...	...	...	...	100	100
9.—Customs	...	...	...	...	...	...	600	600
11.—Forest	...	...	...	...	...	...	100	100
18.—General Administration	4,100	...	...	...	100	...	9,300	13,500
19A.—Law and Justice, Courts of Law	...	...	...	700	300	200	700	1,900
20.—Police	200	...	1,500	1,100	1,000	100	12,800	16,700
22.—Education	...	...	...	...	...	...	100	100
24.—Medical	6,100	6,000	30,700	23,800	13,400	6,400	210,600	297,000
25.—Political	...	...	...	...	...	...	100	100
30.—Stationery and Printing	...	...	...	...	...	...	1,200	1,200
45.—Civil Works	...	...	...	...	...	...	14,300	14,300
TOTAL	10,400	6,000	32,200	25,900	15,400	6,700	252,000	348,600
<i>Revised Estimates, 1898-99.</i>								
3.—Land Revenue	...	...	...	300	6,500	500	1,700	9,000
5 and 7.—Salt and Excise	...	...	...	...	...	100	...	100
9.—Customs	...	...	...	...	...	...	800	800
15.—Post Office	...	...	...	...	...	100	...	100
18.—General Administration	2,900	...	...	...	100	400	10,400	13,800
19A.—Law and Justice—Courts of Law	...	...	...	300	2,400	100	700	3,500
20.—Police	700	...	4,000	7,000	9,500	600	16,800	38,600
24.—Medical	16,000	17,200	15,600	19,800	29,600	56,500	354,200	508,900
25.—Political	...	...	...	...	...	...	300	300
30.—Stationery and Printing	600	...	...	...	...	...	1,400	2,000
45.—Civil Works	...	...	...	...	...	...	3,800	3,800
TOTAL	20,200	17,200	19,600	27,400	48,100	58,300	390,100	580,900
<i>Budget Estimate, 1899-1900.</i>								
3.—Land Revenue	...	...	...	...	...	4,100	1,100	5,200
5 and 7.—Salt and Excise	...	...	...	...	...	700	..	700
9.—Customs	...	...	...	...	...	...	400	400
15.—Post Office	...	...	...	...	...	100	..	100
18.—General Administration	1,700	...	...	...	...	400	10,500	12,600
19A.—Law and Justice, Courts of Law	...	...	...	...	...	400	...	400
20.—Police	1,400	...	8,800	5,000	...	2,900	13,800	31,900
24.—Medical	223,500	17,800	5,000	20,800	5,500	139,100	152,000	503,700
25.—Political	1,000	...	...	...	...	...	100	100
30.—Stationery and Printing	...	...	...	...	...	...	1,500	2,500
TOTAL	227,600	17,800	13,800	25,800	5,500	147,700	179,400	617,600
GRAND TOTAL, FOUR YEARS.	258,200	41,200	70,000	79,900	69,200	212,700	839,600	1,570,800

104. The Statement illustrates the gradual spread of plague since its first appearance in Bombay in 1896-97. In that year the measures undertaken to check the progress of the disease cost Rx. 23,700, of which Rx. 18,100 was spent in the area where it was actually prevalent, the balance representing outlay on railway inspection and similar measures designed to guard against its extension to provinces not then infected. In 1897-98 the total expenditure rose to Rx. 348,600, including Rx. 252,000 in Bombay and Sind. In addition to this, Bengal devoted Rx. 32,200 to the development of protective measures on lines of railway and to watching arrivals from infected areas; the North-Western Provinces and Oudh spent Rx. 25,900 in suppressing the outbreak of plague at Hardwar; and the Punjab spent Rx. 15,400 on preventive operations in the districts of Jullundur and Hoshiarpur. In 1898-99 there was a further increase of the total expenditure, as shown in the Revised Estimate, to Rx. 580,900, including Rx. 390,100 in Bombay, Rx. 58,300 in Madras where the plague has appeared in several districts, Rx. 48,100 in the Punjab, Rx. 27,400 in the North-Western Provinces, Rx. 19,600 in Bengal where protective arrangements were maintained and an outbreak occurred in Calcutta, and Rx. 20,200 under India General which includes the cost of combating the outbreak in Bangalore.

105. The estimate for next year amounts to Rx. 617,600, and provides for an increase of expenditure in Madras from Rx. 58,300 to Rx. 147,700; while the charges in Bombay are taken at Rx. 179,400, or Rx. 210,700 less than the Revised figures of the current year. A provision of Rx. 209,500 has been made under India General in order to meet requirements which cannot now be foreseen.

106. During the four years covered by the Statement the total expenditure by Government and District Funds in India amounts to Rx. 1,570,800, to which must be added £ 22,560 (including Exchange Rx. 34,862) spent in England on payments to doctors and nurses engaged for service in India. Even where plague itself has not appeared the necessity of maintaining inspection camps on the chief lines of communication imposes a severe burden on Provincial finances and strains the resources of the medical staff. The Statement takes no account of the heavy expenditure incurred by Native States and Municipalities except in so far as it includes grants made by the Bombay Government in aid of municipal outlay on plague.

The expenditure from the Home Treasury on account of pay, passage, etc., of medical officers and lady nurses in each of the four years has been or will be as follows:—

	Sterling.	Exchange.	Total.
	£	Rx.	Rx.
1896-97	1,013	669	1,682
1897-98	11,247	6,333	17,580
1898-99 (Revised)	5,300	2,700	8,000
1899-1900 (Budget)	5,000	2,600	7,600
TOTAL	22,560	12,302	34,862

1898-99.
State Railways:
Working Expenses.

107. The rise in the Working Expenses of State Railways represents for the most part the cost of earning the increased revenue mentioned in paragraph 99 above. It is due chiefly to the heavier traffic worked, the greater lengths of mileage open, and to more extensive renewals of stock and permanent-way. Some lines have also had to provide for special repairs of the damage caused by the earthquake of 12th June 1897 and by floods. The more important increases occur on the following Railways:—

	Rx.
East Indian	190,000
Rajputana-Malwa	90,000
Assam-Bengal	36,000

These are, however, to some extent counterbalanced by a decrease in the Working Expenses of the other lines noted below:—

	Rx.
North-Western	100,000
East Coast, including Bezwada-Madras	40,000
Southern Mahratta	35,000
Mysore	23,000
Oudh and Rohilkhand	20,000

108. The increase of expenditure under Surplus Profits, Land, and Supervision is made up of an increase under Surplus Profits of Rx. 197,200 and a decrease under Land and Supervision of Rx. 91,100. Under the former head no provision was made in the Budget Estimate for the payment of surplus profits to the Madras Railway Company, and the goods earnings of the Bombay, Baroda and Central India and the Great Indian Peninsula were under-estimated. The charges under Land and Supervision are reduced owing to less land being taken up for the Calicut-Cannanore Branch in Madras and certain minor lines in Bombay than had been originally expected.

109. The increase in Mint expenditure occurs partly under temporary establishment and overtime allowances for the recoinage of Bhopal and Kashmir rupees—an outlay more than counterbalanced by an increase in the Mint receipts. But the major portion of the increase is due to a loss of Rx. 40,000 on copper coinage in 1898-99. The gain or loss on copper coinage represents the difference between the face value of the coins actually put into circulation and the cost of making and distributing them. Of the enormous quantity of copper coin issued in the famine years for relief payments, a large proportion is now returning from circulation because it is in excess of the normal requirements of the people. The Estimate provides for the resulting loss on the coins so returned.

110. The more important decreases of expenditure occur under the following heads:—

	Rx.	Decreases of Expenditure in India.
Land Revenue	59,600	
Opium	305,200	
Salt	53,400	
Education	60,300	
Political	83,000	
Subsidised Railway Companies: Land and Subsidy	81,200	
Civil Works	208,500	
Army	518,600	

111. The decrease of Rx. 59,600 under Land Revenue occurs for the most part under the heads of Salaries, Exchange Compensation Allowance, Establishments, and Savings under Survey and Settlement in the North-Western Provinces, the Punjab, and Burma. The decrease of Rx. 15,400 in Madras is mainly under Local, and arises from delay in giving effect to a scheme for raising the pay of village accountants.

112. Under Opium the reduction of Rx. 305,200 in the estimated expenditure is almost wholly under Payments to Cultivators, which vary from year to year with the yield of the crop. The greater part of it occurs in Behar, where the sums likely to be required seem to have been greatly over-estimated.

113. Of the decline of Rx. 53,400 under Salt, Madras accounts for Rx. 25,100, more than half of which is under the Purchase and Freight of Salt. A decrease of Rx. 12,500 in Bengal is due to the whole of the Preventive Staff sanctioned for Orissa not having been appointed during the year. A similar decline in the expenditure of the Northern India Salt Department is due to smaller payments of salaries, reduction of charges for manufacture, and to the abolition of the Indus Preventive Line.

1898-99.
*Education
Expenditure.*

114. The decline of expenditure on Education is largest in Bengal (Rx. 17,200), owing to the charges on account of salaries being over-estimated, and in Bombay (Rx. 12,700) where the outlay was affected by the prevalence of plague.

1898-99.
*Political
Expenditure.*

115. Of the reduction of Rx. 83,000 under Political Expenditure, more than half is due to the subsidy to the Amir of Kabul not having been drawn in full. An apparent saving is also caused by the charges for the escort of the Burma-China Boundary Delimitation Commission being adjusted in the Military Accounts.

1898-99.
*Subsidised
Railway Com-
panies; Land and
Subsidy.*

116. The decrease in the payments to Subsidised Railway Companies occurs wholly in the item of land, and is due to the programme of the year not having been worked up to in the case of the Bengal and North-Western, Bhagalpur-Baidyanath, Mymensingh-Jamalpur, Amritsar-Sarhali, Jullundur-Hoshiarpur, and several other Railways.

1898-99.
Civil Works.

117. Of the entire saving of Rx. 208,500 anticipated under the head of Civil Works, Rx. 118,800 occurs in the Local Section of the Estimates, and is due partly to the failure of District Boards to work up to their estimates, and partly to the estimates themselves having been revised in Bombay and Madras in order to provide funds for plague purposes. The former cause accounts for differences of Rx. 35,000 in Bengal, Rx. 21,400 in the North-Western Provinces and Oudh, and Rx. 12,400 in Burma; and the latter for decreases of Rx. 26,100 in Bombay, and Rx. 22,000 in Madras.

In the Provincial Section the savings amount to Rx. 69,600, of which the North-Western Provinces and Oudh contribute Rx. 9,000, Bombay Rx. 13,500, and Madras Rx. 18,400. In the North-Western Provinces the decrease is due partly to expenditure proceeding at a slower rate than was expected, and partly to the transfer of the Ghazipur Steam Ferry to the Bengal and North-Western Railway. In Bombay grants were reduced on general financial grounds after the Budget was passed, and in Madras savings were caused by a transfer to the Educational Department and by the non-payment of grants to Municipalities for water-supply projects.

1898-99.
*Army
Expenditure*

118. The large decrease of Rx. 518,600 in Army Expenditure in India comprises the following important reductions:—

	Rx.
Military operations and special services due to the demobilisation of the Tirah Expeditionary Force in April 1898, and the substitution of the Khyber Brigade with moveable column for the Khyber Force as originally constituted	291,100
Saving on Exchange Compensation Allowance owing to the rise in exchange	41,200
Reduced expenditure under Army and Garrison Staff and Regimental Pay and Allowances with reference to recent actuals	24,500
Saving arising from the short strength of the Army	55,700
Saving on account of Troops serving in East Africa and Mauritius and charged to the Imperial Government	33,400
Transfer to the Civil Estimates of charges for the pay of officers on plague duty	24,100
Lapse of provision for increase of Commissariat-Transport Officers	20,000
Reduced price of food and forage	65,000

119. One cause of saving which affects not only Army Expenditure, but most of the important heads of Expenditure in India, is the rise in the rate of exchange, on the basis of which the Exchange Compensation Allowances have been calculated. The average rate assumed in the Budget Estimate of 1898-99 for this calculation was $15\frac{1}{2}d.$; but the four quarterly rates with reference to which the allowances have been actually paid are $15\frac{3}{4}d.$, $15\frac{5}{8}d.$, $15\frac{7}{8}d.$, and $15\frac{9}{16}d.$, yielding an average for the whole year of $15\frac{9}{16}d.$ The consequent saving amounts to Rx. 119,000.

120. The Sterling receipts are expected to exceed the Budget Estimate by 1898-99. £44,200. The three important items composing this increase are: £18,000 under Interest on temporary investments of Cash Balance, the rates of interest realised being higher; £9,000 representing larger miscellaneous receipts connected with the supply of stores to India; and £10,400 under Army receipts, mainly in connection with the Indian Troop Service and other effective services.

121. The Sterling expenditure is expected to be less than the Budget Estimate by £151,100. The important variations comprising this difference are (1) a reduction of £83,300 in the charge for interest on loans; (2) a saving of £145,200 in the Army effective and non-effective charges; and (3) increases of £36,300 and £24,400, respectively, under Civil Furlough Allowances and Military Works.

The Interest charges are less by £83,300, of which £35,400 represents a decrease in interest on India $2\frac{1}{2}$ per cent Stock owing to the loan this year not having been issued so early as was expected; £44,900 comes under reduction in interest on India Bills, due to a smaller amount of Bills being issued; while in addition to these savings, £10,000 provided to meet interest on temporary loans from the Bank of England was not required. On the other hand, the discount on the loan of £6,000,000 India $2\frac{1}{2}$ per cent Stock issued in July 1898 amounted to £702,300. As this sum is exceptionally large, it has been decided to depart from the usual practice of entering the whole of it as a charge on the Revenue of the year, and to reduce the amount of debt incurred in excess of the money actually raised by means of a Discount Sinking Fund spread over 50 years, the rate of interest adopted in the calculation for the Sinking Fund being $2\frac{1}{2}$ per cent. A sum of £7,000 has accordingly been entered in the Revised Estimate as the first investment towards this Sinking Fund.

As regards Army charges, the reduction in the demands for stores—mainly Ordnance stores—amounted to £105,000, and the payments for pay and pensions of non-effective and retired officers of the Indian Service and for furlough allowances of officers of that service are expected to be less than the Estimate by £88,000. On the other hand, arrear payments of £34,500 due to the War Office for effective and non-effective Army charges of the year 1897-98 have been made in the current year; there has also been an excess charge of £17,000 under the head of Troop Service.

The payments for Civil Furlough and Absentee Allowances have exceeded the Estimates owing to the exceptionally large number of officers on furlough, and the demands for stores required for the Bangalore Water-works have swelled the expenditure on account of Military Works.

122. The net charge for Exchange on Sterling expenditure is less than in the 1898-99. Budget Estimate by Rx. 1,074,900. The net Sterling expenditure is less by £195,300, and the Exchange on this difference at the rate of £1 = R 15.6, the rate of the Budget Estimate, is Rx. 109,400, which is the saving in Exchange due to the decrease in Sterling payments. The direct saving from the rise in the rate of Exchange from £1 = R 15.6 to £1 = R 15 is, therefore, Rx. 965,500.

Section III.—Budget Estimate of 1899-1900.

1899-1900.
Statement of the
gross figures.

123. The following is a general comparison of the Budget Estimate of 1899-1900 with that of 1898-99:—

		1898-99.	1899-1900.	1899-1900, better.	1899-1900, worse.
REVENUE.					
India	Rs.	98,791,700	101,615,900	2,854,200	
England	£	188,300	207,100	19,800	
Exchange	Rs.	105,400	108,500	3,100	
TOTAL	Rs.	99,085,400	101,961,500	2,876,100	
EXPENDITURE.					
India:—					
Imperial, Provincial, and Local	Rs.	72,610,100	73,762,600		1,152,500
Adjustment of Provincial and	Rs.				
Local Surplus or Deficit	Rs.	—116,800	—924,700	807,900	
NET	Rs.	72,493,300	72,837,900		344,600
England					
Exchange	£	16,474,800	16,531,600		56,800
	Rs.	9,225,900	8,659,400	566,500	
TOTAL	Rs.	98,194,000	98,028,900	165,100	
SURPLUS	Rs.	891,400	3,932,600	3,041,200	

1899-1900.
Main features.

124. The year opens with fair promise. Except in limited areas in the Central Provinces and the Punjab the agricultural prospects are good, and the bulk of the population have returned to the standard of living which prevailed before the scarcity compelled them to reduce their consumption of all but absolute necessities. An expansion is accordingly looked for under all the principal heads of Revenues, except Registration fees, which are really payments for services rendered; and Railway receipts, which are a good test of general prosperity, are expected to show a corresponding increase. The only serious rise of expenditure is in the medical charges connected with the plague: the other increases represent improvements of administration, or outlay required to earn increased revenue.

1899-1900.
General Results.

125. The Revenue in India is expected to exceed the estimated receipts of 1898-99 by Rx. 2,854,200, while the Expenditure, after allowing for the adjustment of Provincial and Local surpluses or deficits, will be increased by Rx. 344,600. In England an improvement of £18,800 in Revenue is anticipated against a rise in Expenditure of £56,800. At the same time the net charge for exchange will be reduced by Rx. 569,600, so that the combined account works out to a surplus of Rx. 3,932,600, being Rx. 3,041,200 in excess of the estimated surplus of 1898-99.

1899-1900.
Increases of Re-
venue in India.

126. The following are the most important increases of Revenue in India:—

Land Revenue	.	.	.	.	.	73,700
Opium	.	.	.	.	.	673,900
Excise	.	.	.	.	.	60,900
Provincial Rates	.	.	.	.	.	91,500
Customs	.	.	.	.	.	58,200
Assessed Taxes	.	.	.	.	.	55,900
Forest	.	.	.	.	.	55,100

Railways—

State, Gross Receipts	854,500
Guaranteed, Net Traffic Receipts	768,500

Irrigation—

Major Works—Direct Receipts	139,800
Land Revenue due to Irrigation	71,100

127. The growth of Land Revenue is most marked in Burma, where Rx. 107,900 is expected to accrue from revision of assessments and increase in cultivation. In the North-Western Provinces and Oudh Rx. 110,300 will be gained by enhancements of revenue resulting from the regular revision of settlements. An increase of Rx. 34,300 in the Central Provinces is due to provision having been made for the recovery of famine arrears. Decreases of Rx. 113,500 in Madras and of Rx. 25,400 in Bombay are caused by the reduction of the arrear balances which swelled the receipts in the current year added in the latter case to a less favourable inundation in Sind.

128. The Estimate anticipates an increase of Rx. 587,300 in the Opium Revenue in Bengal. Prices show an almost unbroken rise throughout the past year; the average per chest has gone up from Rx. 1,023 in 1897-98 to Rx. 1,055 in the current year and the price realised at the sale of March 1899 is Rx. 1,149 against Rx. 948 at the same time a year ago. Rx. 1,100 has accordingly been taken as the average price for the ensuing year. In Bombay it is assumed that the revival of the trade in Malwa Opium, which has followed on the reduction of duty, will continue unabated, and that the number of chests exported will be the same as in the current year. On this basis an increase in revenue of Rx. 84,000 is looked for.

129. The Excise Revenue has been slow to recover from the depression caused by the famine, and the Estimate anticipates only the moderate increase of Rx. 60,900. To this the North-Western Provinces and Oudh contributes Rx. 67,500 due to the normal growth of revenue and to the introduction of administrative reforms, while Burma, Bengal, and Bombay look forward to increases of about Rx. 25,000 apiece. On the other hand, the actuals of the current year in Madras point to a decline in revenue which is estimated at Rx. 110,000.

130. Of the increase of Rx. 91,500 under Provincial Rates, Bengal contributes Rx. 38,700 arising from the completion of revaluations in the Districts of DinaJPur and Backerganj. In Madras an increase of Rx. 21,600 is looked for from Village Service Funds.

131. In Bengal an increase of Customs Revenue, amounting to Rx. 55,000, is anticipated, mainly under Liquors, Articles of Food and Drink, and Silver Bullion and Coin. In Burma an aggregate improvement of Rx. 51,200 is expected under Export Duty on Rice and various heads of Import Duty especially Liquors, Articles of Food and Drink, and Manufactured Articles. The Estimate for Madras shows a decline of Rx. 34,200, chiefly under Liquors, Imported Cotton Goods, and Exports.

132. The increase under the head of Assessed Taxes is largest in Bengal (Rx. 25,000) and in Madras (Rx. 15,000), and is due to progressive revision of the assessments and to general improvement in the administration of this head of revenue.

133. An increase of Rx. 69,700 under Forest Revenue anticipated in Burma really represents a decline from the abnormal receipts for which credit has been taken in the Revised Estimates. The demand for teak at the present high prices is expected to fall off; the Bombay-Burma Trading Corporation will reduce their exports of timber from the Pyinmana forests, and the revenue obtained in the form of royalty will be diminished in proportion.

*1899-1900.
Railway Revenue.*

134. The Railway Revenue of the coming year is estimated at Rx. 1,623,000 in excess of the amount taken in the Budget of 1898-99. The forecast is justified by the excellent promise of the spring crops and by the additional mileage likely to be opened for traffic during the year.

*1899-1900.
Irrigation
Revenue.*

135. The Estimate of Irrigation Direct Receipts for 1899-1900 is based upon the normal expectations of Revenue, and anticipates a falling-off from the exceptionally high returns indicated by the Revised Estimate of the current year. As compared with the Budget of 1898-99, it provides for an increased Revenue of Rx. 139,800, which includes an increase of Rx. 80,200 in the Revenue from the Canals in the Punjab, and Rx. 54,100 from Canals in the North-Western Provinces and Oudh, due in each case to the growth of the demand for canal irrigation.

*1899-1900.
Decrease of
Revenue.*

136. The only important decrease of Revenue in India occurs under Telegraph Receipts, which show a falling off of Rx. 130,400 as compared with the Budget of 1898-99. This, however, represents an advance of Rx. 24,400 on the Revised Estimate of the current year, and indicates that the growth of operations in India is overtaking the decrease of Revenue brought about for the time being by the cessation of military operations, the extended use of deferred messages, and the falling-off in the Indo-European message traffic transferred at Karachi.

137. The chief reductions in Expenditure in India occur under the following heads:—

	Rx.
Army Services	1,171,500
Interest on Ordinary Debt	202,000
Famine Relief	79,400
Construction of Protective Railway	178,300

*1899-1900.
Army
Expenditure.*

138. The following are the principal causes which have contributed to bring about the important decrease of Rx. 1,171,500 in Army charges:—

	Rx.
Reduction of Military Operations and Special Services	1,176,500
Saving under pay of British troops due to exchange being taken at 1s. 4d. instead of 1s. 3½d. the rupee	120,000
Saving in Exchange Compensation	20,800
Saving under Regimental Pay and Allowances	45,000
Fall in the prices of food-supplies	60,000
Saving due to the cost of the 1st Bengal Infantry stationed at Mauritius being debited to Her Majesty's Government	21,200
	<hr/> 1,443,500

Against the above important decreases in expenditure the following increases are provided for:—

Provision of messing allowance made for the whole year instead of for part only as in 1898-99	114,600
Smaller deduction in India on account of excess provision in the Home Estimates	48,300
Mobilisation Equipment of the additional corps included among the extra units of the field Army	39,500
Reserve of compressed fodder to facilitate mobilisation operations	37,600
Re-establishment of Cantonment Hospitals	20,700
	<hr/> 260,700

139. As was explained in last year's Financial Statement, the decrease of ^{1899-1900.} Interest charges represents for the most part the interest on the difference ^{Interest on Debt.} between the Capital Expenditure on Railways and Protective Works and ordinary loans contracted in India.

140. Except in a small portion of the Central Provinces where the people ^{1899-1900.} have not yet recovered from the famine of 1897-98, and in the South eastern districts ^{Famine Relief.} of the Punjab where both the *kharif* and the *rabi* have suffered from want of rain and the area protected by irrigation is small, the prospects of the coming year are excellent, and it has not been found necessary to make any substantial provision for the relief of scarcity. Out of Rx. 85,000 provided last year to meet the probable wants of certain districts in Madras where the cold weather rains had partially failed, only Rx. 1,700 was spent and the small sum of Rx. 5,700 now entered is almost entirely intended to meet the possible requirements of Hissar and the neighbouring districts of the Punjab.

141. The Budget Estimate of 1898-99 provided Rx. 668,300 for outlay on the ^{1899-1900.} construction of Protective Railways, and this was raised during the year to Rx. 695,400 distributed as follows:— ^{Construction of Protective Railways.}

	Rx.
East Coast Railway	60,000
Bezwada-Madras	669,400
Godavari Bridge	166,400
Guntakul-Mysore	— 400
South Indian	— 200,000
	<hr/>
	695,400
	<hr/>

For the coming year the Expenditure has been placed at Rx. 490,000 allotted to—

	Rx.
East Coast Railway	40,000
Bezwada-Madras	30,000
Godavari Bridge	200,000
South Indian	50,000
Madura-Paumber	100,000
Tinnevelly-Quilon	70,000
	<hr/>
	490,000
	<hr/>

If to this latter sum be added Rx. 370,400, being the net charge for the Indian Midland and Bengal-Nagpur, two Protective Railways constructed by Companies; Rx. 603,900 set apart for Reduction of Debt; Rx. 30,000 allotted for Protective Irrigation Works; and Rx. 5,700 for the relief of distress, the resulting total makes up the sum of Rx. 1,500,000 set apart for expenditure on Famine Insurance.

142. The rate of exchange assumed in the Budget Estimates for 1899-1900 ^{1899-1900.} for the purpose of calculating Exchange Compensation Allowances is $15\frac{1}{4}d.$ the ^{Exchange Compensation} rupee, and the total saving under the various heads of Expenditure affected by ^{Allowances.} this item of charge, amounts to Rx. 56,400.

1899-1900.
Increases of
Expenditure in
India.

143. The chief increases of Expenditure in India anticipated in the Budget occur under the following heads :—

	Rx.
3.—Land Revenue	65,600
Police	102,600
Medical	463,000
Reduction of Debt	278,100
State Railways :	
Working Expenses	276,500
Interest on Debt	98,900
Guaranteed Companies :	
Surplus Profits, Land, and Supervision	250,700
Irrigation, Minor Works and Navigation	51,500
Military Works	163,800
Civil Buildings and Roads	648,700

1899-1900.
Land Revenue
Charges.

144. The Madras Estimate under 3.—Land Revenue includes an increase of Rx. 38,700 mainly intended to provide for a long standing scheme for the improvement of the position of Taluk Gomastahs, for the revision of Village Establishments, and the extension of Survey and Settlement. In Burma the charges of District Administration are being raised by Rx. 27,800 to meet the increased demands of a young Province with a growing Revenue.

1899-1900.
Police Charges.

145. In Bengal an addition of Rx. 30,200 has been allotted under Police charges for improving the investigating staff of the District Police, and for strengthening the force in Calcutta. A provision of Rx. 27,200 has been made in the North-Western Provinces for adding to the number of Assistant District Superintendents and introducing reforms in the Rural Police System of Oudh. There are also smaller increases in the Punjab, Madras, Bombay, and Assam due partly to plague charges and partly to the reorganisation of the force and the cost of supplying improved arms and accoutrements.

1899-1900.
Medical Charges.

146. Every Province, except the Punjab, anticipates a rise in Medical Expenditure, the largest increases being Rx. 131,500 in Madras and Rx. 79,200 in Bombay, both mainly on account of the plague expenditure shown in detail in paragraph 103 above. As the general resources of both these Governments have been seriously reduced by famine and plague, the Government of India have as is explained above, come to their aid with contributions from Imperial Revenues. The specific contributions thus passed in the Estimates through the Land Revenue head are Rx. 64,100 in Madras, and Rx. 126,400 in Bombay. In addition to the increases shown under Provincial expenditure on plague a reserve of Rx. 209,500 has been provided under India General in order to meet any unforeseen necessities which may arise during the year.

1899-1900.
Reduction of Debt.

147. As no necessity for the relief of Famine is anticipated and the expenditure on Protective Railways and Irrigation Works has been reduced, an additional sum of Rx. 278,100 required to make up the Famine Insurance grant to the full amount of Rx. 1,500,000 will be charged under Reduction of Debt.

1899-1900.
State Railways.

148. The increase of Rx. 276,500 under the Working Expenses of State Railways is due to provision being made for heavier traffic, a greater length of open line, and extensive renewals of permanent-way and other works which have been left unfinished during the current year.

1899-1900.
Railway
Interest.

149. The increase in the Railway Interest represents the interest payable on the new capital outlay to be undertaken on Railways.

1899-1900.
Guaranteed
Companies.

150. The increase of Rx. 250,700 under Guaranteed Companies is accounted for by the fact that the moiety of surplus profits payable to the Bombay, Baroda and Central India Railway is estimated at Rx. 187,000 against Rx. 117,000 in

1898-99, while the amount due to the Great Indian Peninsula is expected to *Surplus Profits, Land, and Supervision.* rise from Rx. 60,000 to Rx. 270,000. It is improbable that the Madras Railway will earn surplus profits during the coming year, but a small provision of Rx. 10,000 has been made to cover the contribution to the Provident Fund and any small amount of surplus profits that may be declared.

151. The greater portion of the increase under Minor Works and Navigation occurs in Burma and Bombay, and is due to the gradual extension of the works classified under this head. *1899-1900. Minor Works and Navigation.*

152. The increase of Rx. 163,800 on account of Military Works includes a sum of Rx. 150,000 which has been added to the ordinary grant for Military Works in order to provide for defensive works beyond the administrative frontier of India. *1899-1900. Military Works.*

153. The increase under Civil Buildings and Roads is occasioned by the fact that the greater part of the free grants made to Provincial Governments in aid of their general resources have been entered under this head with the object of rendering them available for immediate expenditure if the financial position of the Governments concerned admits of it. *1899-1900. Civil Buildings and Roads.*

154. The increase of £18,800 in Sterling receipts in England occurs almost entirely under Army Receipts, and is due to larger receipts under the head of Indian Troop Service and larger recoveries on account of the value of clothing, accoutrements, etc., in the possession of Regiments on their transfer from the Indian to the British establishment. *Revenue in England.*

155. The Sterling expenditure in England is estimated at £16,531,600 as compared with £16,474,800, the forecast for the current year. *1899-1900. Expenditure in England.*

Of the variations which bring out this result, reduced interest payments account for £45,100. The charges on account of the Post Office are less by £17,400 owing to a more favourable adjustment of the cost of the Eastern Mail Service as between the English and Indian Post Offices.

The payments of interest on capital deposited by Railway Companies show an increase of £42,600 due to further deposits of capital made by the East Indian Railway, the Bengal-Nagpur Railway, and the Indian Midland Railway. A decline in the charges on account of the Assam-Bengal Railway is owing to the rate of interest guaranteed on the Company's share capital having been reduced from 3½ to 3 per cent.

The Civil Superannuation and Pension Charges show an increase of £43,300, owing to a gradual increase in the claims to pension.

Under Effective Army charges the total in 1899-1900 is about the same as in the Budget Estimate of 1898-99, but the cost of the Indian Troop Service and the Miscellaneous charges will be less by £8,000, while, on the other hand, the estimate of the payments to the War Office in respect of British Forces serving in India is higher by £9,000.

Under Non-Effective Army Charges there will be a total increase of £21,000 made up of an increase in the payments to the War Office of £37,000, of small increases under Miscellaneous Pensions and other charges aggregating £4,000, and a reduction of £20,000 in the charges for pay and pensions of non-effective and retired officers of the Indian Service.

156. The charge for Exchange on the net Sterling expenditure during the coming year is less by Rx. 569,600 than in the Budget Estimate of 1898-99. *1899-1900. Exchange.* The net Sterling expenditure is more than in the Estimate of 1898-99 by £38,000, and the exchange on this difference at the rate of £1=R15·6, being the rate assumed in the Budget Estimate for 1898-99, is Rx. 21,300. The direct saving from the rise in the rate of exchange from £1=R15·6 to 15·75d. the rupee, the rate taken for the coming year, amounts, therefore, to Rx. 590,900.

Section IV.—Statements comparing the figures of the Estimates under the more important heads of Revenue and Expenditure with those of past years.

LAND REVENUE.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
REVENUE—				Rx.	Rx.	Rx.
Including that due to Irrigation—						
India, General	145,711	147,471	148,654	150,500	139,600	143,500
Central Provinces	767,332	660,493	667,754	920,000	885,000	954,300
Burma	2,485,004	2,396,961	2,646,270	2,657,000	2,757,800	2,764,900
Assam	597,671	606,231	596,123	626,000	620,000	620,000
Bengal	3,905,221	3,876,838	3,978,219	4,087,300	4,080,400	4,078,500
North-Western Provinces and Oudh	6,134,442	5,104,374	5,719,678	6,667,900	6,719,900	6,778,200
Punjab	2,440,115	2,329,755	2,510,892	2,614,100	2,626,300	2,617,500
Madras	5,592,141	5,250,372	5,612,878	5,856,100	5,839,400	5,784,700
Bombay	4,954,982	4,473,802	4,767,912	4,961,300	5,000,700	4,943,400
TOTAL	27,022,619	24,846,297	26,648,380	28,540,200	28,669,100	28,685,000
Shown under XXIX.—Irrigation	821,664	871,808	964,738	972,000	989,700	1,043,100
Shown under I.—Land Revenue	26,200,955	23,974,489	25,683,642	27,568,200	27,679,400	27,641,900
EXPENDITURE—						
District Administration	1,875,769	1,893,376	1,944,042	1,884,000	1,868,500	1,917,800
Other Charges	2,221,348	2,216,227	2,243,559	2,259,900	2,216,500	2,291,600
TOTAL	4,097,117	4,109,603	4,187,601	4,143,900	4,085,000	4,200,400

157. Throughout the period covered by the statement the Land Revenue of the area included under India General, has been below the standard of Rx. 175,000 attained in 1893-94. It escaped the influence of the famine of 1896-97, but during the present year there has been a marked drop in the revenue owing to a failure of the rains and general scarcity in Ajmir. An improvement is looked for in the coming year.

158. In the Central Provinces the whole area was affected by famine which began earlier and lasted longer than anywhere else in India. The effect on the Land Revenue was marked and extended over 1896-97 and 1897-98. Since then there has been a return of prosperity and the Revised Estimate includes Rx. 56,000 and the Budget Rx. 36,000 on account of famine arrears. Recent information shows that there has been some failure of crops in the wheat-growing areas of Saugor and Damoh, and the Budget has been framed on more cautious lines than was proposed by the local officers.

159. The Land Revenue in Burma received only a slight check in 1896-97 and then resumed its normal course of steady progress due to extension of cultivation, revision of low assessments based on provisional data, and the enhanced yield of the capitation tax which follows the growth of population in a new Province with large areas of fresh land.

160. Assam was untouched by the famine, and the figures of 1896-97 show an increase in the Land Revenue. In the following year the revenue was affected by the earthquake which reduced for the time being the tax-paying capacity of the people, while in Kamrup and Nowgong large tracts of land have been rendered uncultivable by the sand that has been thrown up. The reduction of revenue from this cause is estimated by the Chief Commissioner at not less than a lakh of rupees. Allowance has been made for this in framing the Budget of 1899-1900.

161. In Bengal the Land Revenue being permanently settled at very low rates is to a great extent beyond the reach of famine, but the calamity of 1896-97, which extended to the whole of North Behar, to a large part of Chota Nagpur and Western Bengal and to isolated tracts in Central Bengal, directly affected the rental of Government Estates where the State is itself the landlord, and reduced the recoveries of survey charges in Behar.

162. Distress in the North-Western Provinces began early and was widely diffused but the recovery of the country has been rapid. The Revised Estimate includes Rx. 440,000 on account of suspensions of revenue, and the Budget anticipates recoveries of Rx. 417,300 on this account besides Rx. 77,800 due to revision of settlements.

163. In the Punjab the revenue rose directly the famine was over, and although during the current year the estimate has not been worked up to and suspensions of revenue have been necessary in Hissar and the neighbouring districts, it is hoped that this will be counteracted by extension of cultivation along the Chenab Canal and in the Montgomery district.

164. The Revenue in Madras is improving in the manner characteristic of the Province. The balance in arrear at the close of 1896-97 has been steadily reduced and the Budget anticipates an increase of Rx. 70,900 from the resettlement of the Kistna and Godavari districts and from extension of cultivation.

165. In spite of famine and plague in Bombay arrears of revenue amounting to Rx. 250,500 have been recovered in the current year and a favourable inundation in Sindh has swelled the revenue by expanding the cultivated area. In the coming year there will be smaller arrears to collect, and the conditions in Sindh are expected to be less favourable, but Rx. 51,000 will be added to the demand by revision of settlements.

OPIUM.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
Revenue—						
Bengal—Sale of Opium	5,240,349	4,850,352	3,991,048	3,900,000	4,164,000	4,488,000
Bombay—Pass Fees	1,655,907	1,334,847	966,985	1,200,000	1,284,000	1,284,000
Excise Opium and other Revenue	227,666	224,039	221,739	229,800	231,400	231,700
TOTAL . . . Rx.	7,123,922	6,409,238	5,179,772	5,329,800	5,679,400	6,003,700
Expenditure—						
Payments to Cultivators, including purchase of Opium . . . Rx.	1,867,400	2,264,886	2,157,247	2,400,000	2,135,800	2,400,000
Other Charges . . . Rx.	200,573	220,341	228,974	254,000	213,000	253,900
England . . . £	550	882	1,853	1,400	1,600	2,200
Exchange . . . Rx.	418	583	1,043	800	800	1,100
TOTAL . . . Rx.	2,068,941	2,486,692	2,389,117	2,656,200	2,351,200	2,657,200
Statistics—						
Bengal—						
Chests sold	37,695	39,000	39,000	39,000	39,450	40,800
Average price	1,390	1,244	1,023	1,000	1,055	1,100
Chests produced	35,953	45,041	45,500	...	44,075	...
Chests in Balance, March 31st	23,551	29,587	36,080	...	40,705	...
Reserve, December 31st	—2,652	—5,699	330	6,830	6,330	10,105
Bombay—						
Chests passed for export	25,475 ¹ 650	21,751 ¹ 650 & 600	17,432 ¹ 600 & 500	24,000 500	25,800 650	25,680 500

166. Throughout the period comprised in the table the revenue derived from the sale of Bengal Opium follows the average price per chest offered at the Calcutta sales, which in its turn is determined mainly by the dollar and tael prices obtained in China. The growing competition of the Chinese drug has prevented the prices in China from rising in proportion to the increased value of the rupee due to the Currency legislation of 1893. The trade has also been handicapped by the uncertainties of exchange and the stringency of the Indian money market. These latter conditions have now improved and somewhat larger stocks are available for the China market. It is therefore hoped that the rise of Opium revenue in the current year, which was due largely to a scanty crop in China, may continue.

The decline in the exports of Malwa Opium which the table brings out, and its recent revival, are due to the same causes as those which affected Bengal Opium. The revival has been helped by the reduction of the pass-duty, which was found to be more than a declining trade could bear, to Rs. 500 per chest.

The receipts from Excise Opium are governed by the same causes as Excise Revenue generally, but as the consumers of opium are a comparatively well-to-do class, the returns are perhaps somewhat less sensitive to the influence of famine.

167. The main items of expenditure are payments to cultivators, the amount of which varies directly with the number of chests of Bengal Opium produced, and the quantity of Malwa Opium purchased for excise purposes which depends on the anticipated demand. The increase in charges is also due to the fact that the position of the officers of the Opium Department, which had long been admitted to be unsatisfactory, has of late years been bettered.

SALT.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Northern India (a)	1,905,325	1,848,755	1,947,810	1,975,000	2,027,200	2,004,600
Burma (b)	156,032	140,928	156,744	160,000	161,000	160,000
Bengal (b)	2,488,620	2,500,119	2,463,315	2,500,000	2,524,000	2,500,000
Madras (a)	1,997,489	1,694,164	1,726,961	1,770,000	1,985,000	1,793,100
Bombay (a)	2,314,379	2,237,739	2,299,395	2,323,000	2,350,000	2,301,500
TOTAL	8,861,845	8,421,705	8,594,225	8,728,000	9,047,200	8,757,200
Charges	521,044	523,352	473,747	519,600	466,100	537,300

(a) Chiefly excise on local manufacture. | (b) Chiefly duty on imported salt.

168. The fluctuations of the aggregate Salt Revenue correspond closely to the material condition of the mass of the people who consume salt. A sharp decline in the famine year 1896-97 has been followed by a gradual rise which in the Revised Estimate for the current year exceeded the standard of the revenue of 1895-96. The Bengal statistics, however, follow a somewhat different course. There the receipts rose in 1896-97 and fell in 1897-98 when the revenue of every other Province shows a rise. In explanation of this it may be observed, first, that large portions of the area supplied from Bengal escaped famine altogether, while the cultivating classes found their purchasing power greatly augmented by high prices; secondly, that the demand of 1897-98 was affected by the earthquake and cyclone of 1897; and thirdly, that imported salt is less sensitive to local influences than salt produced in the country.

The increase in the revenue in Northern India during the current year is mainly due to the revival of traffic in Kohat Salt since the cessation of the frontier disturbances. It is doubtful, however, whether the demand will continue on the same scale during the coming year; and reduced receipts are also expected from the salt produced at Sambhar, Didwana and Pachbudra. For Burma and

Bengal the estimate is normal; in Madras it assumes a consumption of about 70 lakhs of maunds. The Bombay estimate has been taken at a moderate figure in view of the uncertainty arising from the prevalence of plague.

STAMPS.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
REVENUE.						
Court Fees and Plain Paper . . .	3,224,216	3,216,005	3,305,376	3,301,100	3,411,000	3,442,800
Commercial and other Stamps . . .	1,418,875	1,476,870	1,456,034	1,478,900	1,396,300	1,425,800
Other Revenue	83,904	84,867	75,633	75,900	32,600	28,500
TOTAL . . Rx.	4,727,055	4,777,742	4,837,043	4,855,900	4,839,900	4,897,100
Charges—						
India Rx.	95,158	97,006	97,998	99,700	97,100	100,400
England (Stores) £.	43,492	40,808	35,844	37,800	36,500	39,300
Exchange Rx.	33,044	26,967	20,185	21,100	18,200	20,600
TOTAL . . Rx.	171,694	164,781	154,027	158,600	151,800	160,300

169. The Stamp Revenue depends on such a wide variety of transactions that fluctuations in its aggregate yield can hardly be ascribed to any single cause. Scarcity, for example, exercises a converse effect on the demand for the two main classes of Stamps. On the one hand it compels self-denial in the pursuit of litigation, on the other it promotes the execution of documents for the purpose of raising money. Both these tendencies are reflected in the revenue returns. The receipts from Court-fees drop sharply in the famine year, but they recover at once, and their progress is so rapid that its effect was greatly under-estimated in framing the Budget of the current year. In the case of Commercial Stamps the course of development is reversed. The revenue rises in the famine year and falls continuously from that time to a level below that of 1895-96. It was over-estimated in the Budget of the current year, and the figure taken for 1899-1900 represents only a moderate advance on the standard of 1895-96.

EXCISE.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
REVENUE.						
Bengal	1,337,850	1,339,931	1,274,775	1,325,000	1,335,000	1,350,000
North-Western Provinces	549,459	446,444	451,496	490,000	557,500	557,500
Madras	1,436,405	1,489,657	1,461,945	1,530,000	1,390,000	1,420,000
Bombay	1,164,147	1,099,650	1,094,996	1,120,000	1,146,000	1,146,000
Other Provinces	1,232,556	1,238,518	1,206,242	1,252,300	1,302,500	1,304,700
TOTAL . . Rx.	5,722,417	5,614,200	5,489,454	5,717,300	5,731,000	5,778,200
Charges	207,957	212,855	240,463	250,200	243,000	261,800

170. The progress of Excise Revenue, like the growth of the receipts from Court-fees, is a fair test of the ability of the people to spend money on luxuries. The years of scarcity show accordingly a marked decline, and in Bombay owing probably to plague and the apprehension to which it gives rise, the

standard of 1895-96 has not yet been regained. In Madras, on the other hand, the effect of the famine and apprehended plague in reducing revenue was for a time neutralised by the extension of the tree-tax system of raising revenue from toddy. This system attained its present maximum application in 1897-98. The increase of charges is due to the adoption of more efficient methods of administration and prevention.

PROVINCIAL RATES.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
REVENUE.						
District Local Funds	2,184,443	2,086,080	2,269,731	2,320,600	2,402,300	2,374,400
Provincial Cesses, including Famine Insurance	664,081	657,260	641,731	671,600	670,000	675,600
Village Service and Patwaris	734,443	607,487	678,399	726,400	737,100	748,600
Other Cesses	124,035	126,028	133,429	135,400	142,700	152,900
TOTAL	3,707,005	3,536,855	3,723,290	3,860,000	3,952,100	3,951,500
Charges	52,675	54,301	52,530	52,400	55,700	60,600

171. As was pointed out last year, the revenue from Provincial Rates is determined by the causes affecting Land Revenue, to which in most Provinces the rates bear a definite relation. The rise of revenue in the last three years corresponds therefore to the recovery of Land Revenue from famine influences. It should be added, however, that in tracts where the Land Revenue is permanently settled the revenue from Provincial Rates is increased independently of the Land Revenue by the periodical revaluation of the aggregate rental of a district for the purpose of levying these cesses.

CUSTOMS.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
IMPORT DUTIES—						
Arms, Ammunition, and Military Stores	33,867	37,215	35,728	36,200	33,700	34,200
Liquors—Spirits	591,003	599,045	606,088	583,200	627,000	598,300
Other sorts	71,583	60,120	55,224	65,800	66,000	65,200
Articles of Food and Drink	311,108	305,953	387,063	319,500	380,900	357,400
Chemicals, Drugs, Medicines, etc.	102,397	92,108	106,933	96,700	104,500	103,400
Silver Bullion and Coin	355,869	326,481	433,899	253,300	328,500	237,000
Other Metals and Manufactures of Metals	257,871	202,480	222,424	223,100	204,800	218,700
Oils	408,690	429,067	556,015	411,000	510,300	419,400
Manufactured Articles	541,946	508,799	430,591	518,300	492,500	484,800
Raw Materials and Unmanufactured Articles	113,027	88,081	99,480	103,900	80,600	94,100
Cotton Goods	1,183,443	917,816	795,720	938,300	871,700	902,100
TOTAL IMPORT DUTIES	3,970,804	3,567,165	3,735,165	3,549,000	3,700,500	3,544,600
Excise Duty on Cotton Goods	63,915	112,344	116,188	115,700	134,400	133,900
EXPORT DUTIES—						
Rice	930,616	755,767	724,819	862,400	1,002,300	900,000
LAND CUSTOMS AND MISCELLANEOUS	51,943	56,801	65,123	62,500	61,300	71,200
GRAND TOTAL	5,017,278	4,491,477	4,641,295	4,590,500	4,898,400	4,648,700
Charges	202,948	203,386	211,379	215,400	215,300	232,300

172. The decline in the revenue from import duties in 1896-97 was due not merely to the effect of the famine in reducing the demand for manufactured articles and metals but also to the exemption of cotton yarns from duty and the reduction of the duty on cotton manufactures from 5 to 3½ per cent. The volume of the trade in cotton goods was not affected until the following year when the imports declined greatly. Since then business has revived, but it is still suffering from the effects of the plague in Bombay, a great producing and distributing centre, and from the overstocking of markets in China and Japan. The revenue from oils is derived chiefly from kerosene. The trade in this article fluctuates greatly and the cheaper oils from Russia and Sumatra are now beginning to compete successfully with the finer American oil. The increase under articles of food and drink is due to the imports of beet-sugar, principally from Germany and Austria, which has been poured into India in considerable quantities. The extraordinary rise in the imports of silver, especially in a year when the effects of the famine were still severely felt, is a phenomenon of which no satisfactory explanation has been found, but the trade is now diminishing and with a large demand springing up for gold, the decrease next year is expected to be considerable. The export duty shows a great contraction in 1896-97 and 1897-98 owing to great quantities of Burma rice, which would otherwise have been exported to foreign countries and have paid duty accordingly, being diverted to India to meet the famine demand. The large exports of 1898-99 followed on a bumper crop in Burma, the chief exporting province, but such a harvest is not expected to recur and the surplus available for export to foreign countries during 1899-1900 is likely to be considerably less than in the previous year.

ASSESSED TAXES.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Deduction by Government from Salaries, Pensions, and Interest payments	447,688 1,387,501	439,250 1,433,550	444,494 1,450,971	479,800 1,413,100	447,400 1,482,700	449,700 1,199,100
Other Collections						
TOTAL	1,835,189	1,872,809	1,895,465	1,892,900	1,930,100	1,948,800
Charges	29,868	30,323	32,278	32,700	33,100	33,500

173. The progress of this branch of revenue depends upon the general prosperity of the classes from which it is collected and upon the improvements constantly being introduced in the methods of assessing and levying the tax. The people by whom it is paid are to a great extent either independent of adverse seasonal influences, or derive a profit from their direct or indirect results, and the revenue accordingly does not show any distinct variation in relation to scarcity.

FOREST.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue Expenditure	1,660,504 911,161	1,733,869 993,955	1,739,514 1,001,089	1,735,600 1,050,500	1,838,000 1,010,200	1,791,700 1,067,700
NET	749,343	739,914	737,825	685,100	827,800	723,000

174. The revenue under Forest has recovered from the effects of the famine and has resumed its normal rate of progress. The great increase shown in the Revised Estimate of the current year is due to the exceptional demand for teak timber which is not expected to be maintained during 1899-1900.

INTEREST RECEIPTS.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99		1899-1900, Budget.
				Budget.	Revised.	
India . . Rx.	801,267	912,766	840,681	914,200	928,100	913,600
England . . £	13,516	102,231	20,190	10,000	28,000	10,000
Exchange . . Rx.	10,269	67,558	11,370	5,600	14,000	5,300
TOTAL . . Rx.	825,052	1,082,555	872,241	929,800	970,100	928,900

175. On the subject of interest receipts there is nothing to be added to the explanations already given in paragraph 120 above.

INTEREST EXPENDITURE.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
Interest on Debt—						
India . .	3,731,433	3,753,460	3,819,724	3,985,000	3,930,000	3,949,500
<i>Deduct charged to—</i>						
Irrigation . .	1,822,400	1,253,479	1,284,240	1,314,500	1,313,600	1,345,000
Railways . .	3,686,287	3,873,401	4,079,009	4,319,400	4,207,500	4,454,500
 Balance charged to Interest Rx.	 —1,177,263	 —1,373,420	 —1,543,534	 —1,648,900	 —1,651,100	 —1,850,900
England . . £	2,622,695	2,630,704	2,879,215	2,89,200	2,805,900	2,844,100
Exchange . . Rx.	1,992,644	1,738,458	1,621,343	1,618,000	1,402,900	1,489,700
 Interest on other Obligations—						
On Savings Bank Balances . . Rx.	338,497	346,555	327,043	327,500	325,700	336,600
 Other items— including Ex- change . . "	268,226	111,656	188,193	192,800	193,400	194,700
 TOTAL . . Rx.	4,044,799	3,453,953	3,472,260	3,378,600	3,076,800	3,014,200
 Debt outstanding, March 31st—						
Sterling Rupee Debt— £	115,903,732	114,883,233	123,274,680	125,995,833	124,389,780	124,389,780
4 per cent . . Rx.	5,436,298	5,316,380	5,196,204	5,316,380	5,076,204	4,956,204
3½ per cent . . "	96,462,450	90,918,610	93,037,030	107,873,430	95,137,030	95,137,030
3 per cent . . "	...	10,954,820	10,972,350		10,972,350	10,972,350
Other Debt . . "	1,8,0,180	1,925,243	1,590,050	1,170,743	1,464,850	1,394,850
Savings Bank Balances . . "	11,121,252	10,886,792	10,556,734	10,970,492	10,792,134	11,255,234

176. The reduction in the Interest expenditure which has taken place during the period is due on the one hand to an increase in the amount of interest charged against Railways and Irrigation, and on the other to the reduction in the rate of exchange.

POST OFFICE, TELEGRAPH, AND MINT.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
POST OFFICE— Revenue Expenditure	Rx. 1,713,495 1,643,798	Rx. 1,783,474 1,703,111	Rx. 1,879,163 1,729,474	Rx. 1,893,700 1,776,300	Rx. 1,896,200 1,731,100	Rx. 1,903,300 1,791,200
NET	+ 69,697	+ 80,363	+ 149,689	+ 116,900	+ 165,100	+ 112,100
TELEGRAPH— Revenue Accounts— Revenue Expenditure	Rx. 1,085,940 737,907	Rx. 1,071,524 770,977	Rx. 1,309,330 819,580	Rx. 1,231,900 827,800	Rx. 1,091,700 808,700	Rx. 1,101,400 830,200
NET	+ 348,033	+ 300,547	+ 489,750	+ 404,100	+ 273,000	+ 271,200
Capital Expenditure	Rx. 159,946	Rx. 175,782	Rx. 231,914	Rx. 261,800	Rx. 236,100	Rx. 297,300
MINT— Revenue Expenditure	Rx. 40,918 53,229	Rx. 156,635 61,823	Rx. 182,055 88,557	Rx. 78,800 66,100	Rx. 76,500 115,000	Rx. 60,500 65,700
NET	- 12,311	+ 94,812	+ 93,498	+ 12,700	- 38,500	- 5,200

177. The Postal revenue displays unbroken progress throughout the period, and its advance in the coming year would have been more marked but for the introduction of the one-anna rate of postage to the United Kingdom and British Possessions and the concurrent reduction in the Inland rates of letter postage. At the same time a substantial addition has been made to the expenditure in order to provide for administrative improvements which have been needed for a long time.

178. The Telegraph receipts of 1897-98 were abnormally high owing to the great use of the telegraph in connection with frontier wars, famine, and plague. The decline experienced in the current year and anticipated in the next year is due partly to the cessation of military operations and partly to the increased popularity of deferred telegrams.

179. The increase in the Mint expenditure in 1898-99 is explained in paragraph 109 above.

CIVIL DEPARTMENTS.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
General Administration	India England Exchange	1,594,080 243,955 185,350	1,587,278 260,322 172,030	1,588,016 257,745 145,141	1,567,700 255,300 143,000	1,580,000 253,300 126,700
Law and Justice	Courts Jails	3,090,807 956,762	3,096,893 1,082,240	3,137,191 1,118,703	3,120,300 1,075,000	3,076,800 1,028,800 1,083,900
Police		4,040,817	4,156,560	4,233,923	4,201,600	4,175,200 4,303,900
Marine	Imperial (a) Provincial	597,702 145,410	561,396 158,870	499,015 180,025	495,600 177,400	477,300 177,500
Education		1,536,489	1,576,150	1,581,072	1,652,300	1,602,500
Ecclesiastical		192,410	189,385	173,962	188,200	171,700
Medical		1,030,915	1,076,096	1,355,417	1,225,600	1,558,900
Political		1,062,183	1,003,401	933,20	1,014,400	932,200
Scientific and Minor Departments		495,971	523,969	535,517	578,400	564,100
TOTAL Rx.		15,172,860	15,445,196	15,739,547	15,694,800	15,715,900
						16,383,100

(a) Includes Upper Burma charges up to 1896-97.

180. The progressive increase of total expenditure during the first three years of the period was partially arrested in 1898-99, but has been resumed in the Budget for the current year. This includes a large increase under Medical rendered necessary by the persistence of plague in Bombay and its spread to Madras, and likely to be further enhanced by the recent appearance of the disease in Calcutta. Provision has been made in Burma for the appointment of an additional Judicial Commissioner and for increasing the salaries of the Civil Administrative Staff, while in Bengal two Additional District and Sessions Judges and several temporary Subordinate Judges and Munsifs are to be appointed. The Police are to be strengthened in Bengal, the North-Western Provinces, Madras and Bombay.

MISCELLANEOUS CIVIL CHARGES.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
Territorial and Political Pensions . . .	454,082	437,397	442,458	430,000	436,500	427,700
Civil Furlough and Absentee Allowances—						
India . . .	793	746	763	700	1,700	700
England . . .	223,537	225,783	187,640	226,000	262,300	226,000
Exchange . . .	169,837	149,205	105,664	126,500	131,100	118,400
Superannuation Allowances and Pensions—						
India . . .	969,146	1,005,961	1,048,595	1,072,300	1,068,200	1,093,200
England . . .	1,817,694	1,874,519	1,901,744	1,925,700	1,944,000	1,969,000
Exchange . . .	1,381,029	1,238,745	1,070,910	1,078,400	972,000	1,031,400
Stationery and Printing	685,187	679,523	724,093	689,000	708,300	721,800
Miscellaneous . . .	232,027	244,830	224,959	229,000	250,100	255,300
TOTAL Rx. . .	5,933,332	5,856,709	5,716,826	5,777,600	5,774,200	5,843,500

181. The causes affecting this group of charges continue to operate on their usual scale and no special explanatory remarks are called for.

FAMINE RELIEF AND INSURANCE.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
Famine Relief	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Famine Relief	18,301	2,079,525	5,325,608	85,100	44,600	5,700
Construction of Protective Railways	529,867	...	...	668,300	695,400	490,000
Ditto ditto Irrigation Works	38,317	46,830	37,517	20,000	13,500	30,000
Reduction or avoidance of Debt . . . . .	...	...	...	325,800	422,600	603,900
TOTAL	586,485	2,126,355	5,363,125	1,099,200	1,176,100	1,129,600
Net Charge on account of the Bengal-Nagpur and the Indian Midland Railways shewn in the Railway Revenue Account	413,515	438,857	352,948	400,800	323,900	370,400
TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT	1,000,000	2,565,212	5,716,073	1,500,000	1,500,000	1,500,000

182. These charges have been fully explained in other parts of this statement.

RAILWAY REVENUE ACCOUNT.

	Rx.	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
					Budget.	Revised.	
STATE RAILWAYS—							
Gross Receipts . . .	Rx.	18,558,699	17,639,604	19,044,525	19,382,900	19,696,100	20,237,400
Working Expenses . . .	Rx.	9,040,836	8,819,553	9,201,202	9,770,500	9,876,600	10,047,000
Interest and other Charges—							
India Rx.	Rx.	3,700,813	3,888,549	4,095,593	4,336,500	4,283,600	4,471,800
England £	£	3,586,219	3,629,600	3,687,127	3,714,700	3,711,700	3,751,200
Exchange Rx.	Rx.	2,724,699	2,398,561	2,076,294	2,080,300	1,855,900	1,964,500
Net Result "	"	—493,868	—1,096,659	—15,691	—519,100	—31,700	+2,500
GUARANTEED RAILWAYS—							
Net Traffic Receipts . . .	Rx.	3,275,238	2,634,164	2,201,392	2,424,000	2,995,000	3,192,500
Surplus Profits, Interest and other Charges—							
India Rx.	Rx.	533,137	483,610	135,112	321,600	429,800	571,700
England £	£	2,101,503	2,160,967	2,154,784	2,171,500	2,162,500	2,185,300
Exchange Rx.	Rx.	1,642,290	1,428,040	1,213,401	1,216,000	1,081,200	1,144,700
Net Result "	"	—1,061,752	—1,438,453	—1,301,905	—1,285,100	—678,500	—709,200
Other Receipts "	"	25,252	24,052	14,969	16,700	45,300	31,000
Other Charges "	"	89,900	148,921	129,989	310,300	213,200	204,900
STATISTICS—							
State Railways—							
Capital Expenditure to March 31—							
Expenditure by Government Rx.	Rx.	122,701,781	126,978,761	130,614,851	136,512,261	134,196,651	138,155,251
Ditto by Companies £	£	25,721,568	27,538,341	29,684,713	31,850,541	31,569,513	33,415,713
Outlay on the East Indian Railway from debentures raised by the Company . Rx.	Rx.	271,698	1,707,399	2,688,083	3,632,399	4,261,883	5,011,883
TOTAL . . .	Rx.	148,695,047	156,224,501	162,987,647	171,995,201	170,028,047	176,522,847
Miles open on April 1 . . .		14,146	14,721	15,378	15,671	15,583	16,696
Guaranteed Railways—							
Miles open on April 1 . . .		3,587	3,587	3,588	3,588	3,588	2,592

183. The Revised Estimate of net receipts on State Railways is better than the Budget Estimate for 1898-99 by Rx. 207,100. The improvement is chiefly on the North-Western and Rajputana-Malwa Railways, due to a large traffic in grain, seeds and cotton.

184. The reduction in the Interest charges in India follows on the smaller outlay on Construction due to short shipments of stores from England. The rise in the rate of Exchange has caused a considerable saving on the Sterling charges, thus making the net result considerably better than in the original estimate.

185. The net receipts from State Railways in 1899-1900 are estimated at Rx. 370,900 higher than the Revised Estimate for 1898-99 in anticipation of a further improvement in traffic based on the excellent prospects of the spring crops and on the additional mileage which it is expected will be opened during the year. The increase in the Estimate of Working Expenses amounts to Rx. 170,400 and is due to heavier traffic, increased open mileage, and provision

for heavy renewals of way and works unfinished in 1898-99. There is also an increase in Interest charges, chiefly in India, due to the progress of Capital Outlay.

186. The Revised Estimate of net receipts from Guaranteed Railways exceeds the original Estimate by Rx. 571,000. This result is due to a marked improvement in goods traffic on the Great Indian Peninsula and Bombay, Baroda and Central India Railways following on an amelioration of the unfavourable conditions which obtained during the last two years, as well as to a reduction in the outlay on renewals on the Bombay, Baroda and Central India Railway.

The increase in Surplus Profits and other charges in India is more than covered by the saving in Exchange on Sterling Interest, leaving the net result, Rx. 606,600, better than the original Estimate.

A further improvement in traffic is expected in 1899-1900, but owing to the increase in Surplus Profits, etc., payable in India, and to the lower rate of Exchange adopted, the net result falls short of the Revised Estimate by Rx. 30,700 only.

IRRIGATION.

IRRIGATION.	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
MAJOR WORKS.						
Revenue . .	Direct Receipts . .	Rx. 1,279,408	Rx. 2,067,961	Rx. 2,377,744	Rx. 2,032,000	Rx. 2,225,200 2,171 800
	Land Revenue . .	821,664	871,808	964,738	972,000	989,700 1,043,100
Expenditure . .	Working Expenses . .	787,301	871,180	892,119	918,600	931,000 958,100
	Interest . .	1,222,409	1,253,479	1,284,249	1,314,500	1,313,600 1,345,900
	NET . .	+91,362	+815,110	+1,166,114	+770,900	+970,300 +910,900
MINOR WORKS.						
Receipts—Direct	198,881	210,870	227,382	224,100	246,800	236,200
Expenditure	966,601	1,126,350	967,717	980,000	977,500	1,030,800
STATISTICS OF MAJOR WORKS.						
Capital Outlay to March 31 . . .	31,101,556	31,897,139	32,639,803	33,418,839	33,362,403	34,259,003

187. The Revised Estimate of direct receipts from Major Works is better than the Budget Estimate for 1898-99 by Rx. 193,200. The increase occurs chiefly in the Punjab and the North-Western Provinces and Oudh, and is due to a larger area having been irrigated in the past *kharif* season than was anticipated. The small increase of Rx. 22,700 in the receipts from Minor Works is due partly to the same cause, and partly to the revenue in the Montgomery District which was hitherto shown as indirect, having been treated as direct receipts in accordance with the new Schedule of Water-rates. The Budget Estimate for 1899-1900 has been based on normal demands for water in the *kharif* season of 1899, and besides allowing for an increase of Rx. 30,800 in the revenue from the Chenab Canal due to development of irrigation, provides also for favourable *rabi* irrigation in the Punjab generally. The increase of irrigation in 1898-99 caused a small increase in Working Expenses. The increase of Rx. 27,100 in Working Expenses provided for in 1899-1900 is due to additional lengths of canals and distributaries being opened for irrigation.

188. The financial results obtained during 1896-97 and 1897-98 from Irrigation Works, for which Capital and Revenue Accounts are kept, are given below:—

			1896-97.	1897-98.
			Rx.	Rx.
MAJOR WORKS.				
<i>Capital Outlay—</i>				
Direct and Indirect		• { During the year : .	831,509	775,125
		To end of year : .	33,352,211	34,127,336
<i>Revenue Account—</i>				
Gross Revenue			2,976,795	3,382,684
Maintenance and Working			964,522	993,250
		Net Revenue	2,012,273	2,389,434
Interest			1,253,542	1,284,250
		Net Profit	758,731	1,105,184
Percentage of net Revenue of the year on the Capital Outlay to end of the year			6.03	7.00
MINOR WORKS.				
<i>Capital Outlay—</i>				
Direct and Indirect		• { During the year : .	196,930	132,200
		To end of year : .	5,308,360	5,292,447
<i>Revenue Account—</i>		MINOR WORKS.		
Gross Revenue			585,180	588,693
Maintenance and Working			259,175	239,512
		Net Revenue	326,005	349,181
Percentage of net Revenue of the year on the Capital Outlay to end of the year			6.14	6.60

The figures in this table are taken from the administrative accounts. In the case of Minor Works interest on the Capital Outlay is not charged, as the Capital Expenditure is incurred from Revenue.

BUILDINGS AND ROADS.

		Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
					Budget.	Revised.	
MILITARY WORKS—		Rx.	Rx.	Rx.	Rx.	Rx.	
Expenditure	• : : .	1,205,938	1,157,006	1,168,385	1,185,100	1,107,600	1,322,300
Receipts	• : : .	49,699	61,268	52,561	50,300	54,200	50,900
	Net	1,156,239	1,095,738	1,115,824	1,134,800	1,143,400	1,271,400
CIVIL WORKS—							
<i>Imperial—</i>							
Expenditure	• : : .	763,458	809,383	428,523	559,800	556,300	519,200
Receipts	• : : .	66,421	59,537	55,631	54,700	55,600	55,600
<i>Provincial—</i>							
Expenditure	• : : .	2,063,159	2,131,781	2,258,018	2,531,000	2,461,400	3,251,400
Receipts	• : : .	305,041	279,888	278,562	280,300	291,900	289,500
<i>Local—</i>							
Expenditure	• : : .	1,777,957	1,685,125	1,564,010	1,745,600	1,626,800	1,713,500
Receipts	• : : .	292,671	295,521	281,069	293,400	294,700	292,900

189. The expenditure on Provincial and Local Civil Works during 1898-99 is expected to fall short of the Budget Estimate by Rx. 69,600 and Rx. 118,800. This is due partly to the expenditure having been over-estimated in some Provinces, and partly to the restriction of outlay in Bombay and Madras in order to provide funds for expenditure in connection with plague.

190. The estimated expenditure on Military Works in 1899-1900 is higher than the Budget Estimate of the previous year by Rx. 137,200. This is chiefly due to provision to the extent of Rx. 150,000 having been made for defensive works beyond the administrative frontier.

191. Under Imperial Civil Works the expenditure in 1899-1900 is less than the Budget Estimate of the previous year by Rx. 40,600, owing for the most part to the completion of the Bangalore Water-works.

In the Provincial and Local Section of the Estimates, the provision for expenditure depends chiefly on the state of the Provincial and Local balances, and in 1899-1900 considerable additions have been made in the Provincial Section in connection with the free grants to Local Governments of Rx. 700,000, as explained in paragraph 65; the total increase over this year in the Provincial Section is Rx. 790,000, and in the Local Section Rx. 86,700.

ARMY SERVICES.

	Accounts, 1895-96.	Accounts, 1896-97.	Accounts, 1897-98.	1898-99.		1899-1900, Budget.
				Budget.	Revised.	
EFFECTIVE SERVICES—						
<i>Regimental Pay and Allowances—</i>						
India . . . Rx.	8,697,465	8,598,670	8,278,218	8,400,200	8,140,700	8,104,900
England . . . £	1,048,930	1,056,598	1,029,498	1,059,000	1,058,400	1,068,000
Exchange . . . Rx.	796,945	698,236	579,731	593,000	529,200	559,400
TOTAL "	10,543,340	10,353,504	9,887,447	10,052,200	9,728,300	9,732,300
<i>Less—Receipts</i>	<i>"</i>	<i>7,095</i>	<i>7,405</i>	<i>6,148</i>	<i>7,400</i>	<i>6,800</i>
Net "	10,535,645	10,346,099	9,881,299	10,044,800	9,722,100	9,725,500
<i>Commissariat—</i>						
India . . . Rx.	3,079,399	3,900,588	3,747,552	3,624,200	3,729,300	3,847,700
England . . . £	21,838	40,832	32,197	21,400	24,000	48,000
Exchange . . . Rx.	16,592	20,983	18,131	12,000	12,300	25,500
TOTAL "	3,117,829	3,908,403	3,797,880	3,657,600	3,766,200	3,921,800
<i>Less—Receipts</i>	<i>"</i>	<i>437,900</i>	<i>452,322</i>	<i>389,493</i>	<i>458,200</i>	<i>424,100</i>
Net "	2,679,863	3,516,081	3,408,387	3,199,400	3,342,100	3,456,500
<i>Ordnance—</i>						
India . . . Rx.	846,935	921,362	852,006	773,500	817,100	823,700
England . . . £	243,124	299,233	278,084	300,200	289,700	352,200
Exchange . . . Rx.	186,238	197,743	157,101	210,300	144,800	184,500
TOTAL "	1,278,297	1,418,338	1,288,091	1,376,000	1,251,600	1,360,400
<i>Less—Receipts</i>	<i>"</i>	<i>185,502</i>	<i>143,277</i>	<i>132,403</i>	<i>117,100</i>	<i>125,500</i>
Net "	1,092,735	1,275,061	1,155,688	1,258,900	1,126,100	1,246,100
<i>Other Heads—</i>						
<i>Expenditure</i>	<i>Rx.</i>	<i>5,485,002</i>	<i>3,674,561</i>	<i>7,326,279</i>	<i>5,150,400</i>	<i>4,719,600</i>
<i>Receipts</i>	<i>"</i>	<i>235,933</i>	<i>235,375</i>	<i>242,742</i>	<i>220,300</i>	<i>255,800</i>
Net "	5,249,069	3,439,186	7,083,537	4,930,100	4,463,800	3,801,100
NON-EFFECTIVE SERVICES—						
<i>India</i> . . . Rx.	897,135	906,263	922,385	957,500	945,600	912,600
<i>England</i> . . . £	2,310,527	2,368,852	2,414,845	2,475,800	2,426,700	2,496,800
<i>Exchange</i> . . . Rx.	1,160,027	1,565,417	1,359,347	1,380,400	1,213,300	1,307,800
TOTAL "	4,973,689	4,840,532	4,697,077	4,819,700	4,585,600	4,717,200
<i>Less—Receipts</i>	<i>"</i>	<i>110,833</i>	<i>114,951</i>	<i>111,078</i>	<i>106,900</i>	<i>113,200</i>
Net "	4,862,834	4,725,581	4,585,999	4,712,800	4,472,400	4,610,400
GRAND TOTAL—						
<i>India</i> . . . Rx.	18,120,112	17,261,343	20,362,539	18,083,800	17,565,200	16,912,300
<i>England</i> . . . £	4,135,794	4,211,135	4,244,227	4,469,300	4,324,100	4,493,100
<i>Exchange</i> . . . Rx.	3,142,251	2,782,800	2,390,008	2,502,800	2,162,000	2,353,500
TOTAL "	25,398,157	24,255,338	26,996,774	25,055,900	24,051,300	23,758,900
<i>Less—Receipts</i>	<i>"</i>	<i>978,011</i>	<i>953,330</i>	<i>881,804</i>	<i>909,900</i>	<i>924,800</i>
Net "	24,420,146	23,302,008	26,114,910	24,146,000	23,126,500	22,839,600

192. The variations in the above figures have been explained in paragraphs 118, 120, 121, 138, 154, and 155 above.

**Section V.—Capital Expenditure on Public Works not charged
against Revenue.**

193. In paragraph 177 of the Financial Statement for March 1898 the programme sanctioned by the Secretary of State for the construction of Railways in India during the three years 1896-97 and 1897-98 and 1898-99, which involved the expenditure of 29½ crores of rupees, was referred to and explained.

The year 1898-99 being the last of the three years to which the programme of 29½ crores applied, it was considered necessary to prepare a new programme of Railway Construction for the three years from 1899-1900 to 1901-2. The large Cash Balances in the Indian Treasuries, which justified the policy of extending Railway Construction which was adopted in 1895-96, have now been exhausted. The new estimate of expenditure has accordingly been framed at a moderate figure, and a programme for the next three years working up to Rx. 20,322,100 has been sanctioned by the Secretary of State. In consequence, however, of the heavy lapse on the grant for 1898-99, amounting to Rx. 2,401,400, much of which is due to short outlay in England consequent on the engineering strikes and the failure of contractors to complete orders placed with them for stores, it has been decided, with the concurrence of the Secretary of State, to add a sum of Rx. 1,060,000, representing a portion of this lapse, to the grant for 1899-1900. A further addition of Rx. 1,090,000 has since been provisionally sanctioned under certain conditions, subject to the Secretary of State's approval. This new programme includes all Railway Construction for which Government undertakes any responsibility or gives any guarantee, and includes therefore, in addition to the classes of outlay provided for in the earlier programme, (1) the Capital expenditure of the three old Guaranteed Companies, and (2) outlay on branch lines of Railway incurred by Private Companies on firm guarantee by Government. The details of the new programme may be compared as follows with the corresponding expenditure in the three years ending with 1898-99:—

	1896-97, Actuals	1897-98, Actuals.	1898-99, Revised.	Total.	1899-1900	1900-1.	1901-2.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
I.—State Lines—								
(i) Managed by the State.	3,705,834	2,354,102	2,379,500	8,439,436	1,829,000	1,747,200	1,673,000	5,249,200
(ii) Managed by Companies.	1,973,841	2,258,587	2,771,900	7,004,328	2,876,000	2,552,000	2,755,500	7,183,500
II.—Lines of three old Guaranteed Companies.	285,348	437,819	851,600	1,574,767	1,107,800	550,000	471,400	2,129,200
III.—Lines of other Guaranteed or Assisted Companies.	2,979,194	3,526,515	2,937,300	9,443,009	2,841,900	1,820,000	1,921,100	6,583,000
IV.—Branch Lines on firm guarantee.	1,008	124,251	218,000	343,259	168,000	59,200	...	227,200
TOTAL	8,945,225	8,701,274	9,158,300	26,804,799	8,822,700	6,728,400	6,821,000	21,372,100

194. The Budget Estimate of 1898-99 provided for an expenditure of Rx. 13,051,300 on Railways, Irrigation Works, and Miscellaneous Public Improvements, including Rx. 1,129,900 on account of expenditure under the head of Open Line Capital by the three old Guaranteed Companies and Rx. 334,500

for Branch Lines with a firm guarantee. The total sum was distributed as follows:—

	Rx.
34.—Construction of Protective Railways	668,300
48.—State Railways—Construction	4,951,300
49.—Irrigation	750,000
50.—Miscellaneous Public Improvements	48,000
Capital of Indian Railway Companies	3,475,000
Guaranteed Railways—Open Lines	1,129,900
" " Extensions	750,000
Branch Line Companies	334,500
East Indian Railway Company's Debentures	944,300
TOTAL	13,051,300

195. During the course of the year it became apparent that, owing to the late arrival of English stores consequent on the engineering strikes in England and other causes, it would be impossible to work up to the amount of the Budget Estimate. It was also decided that expenditure on the jetties at Chittagong should not be treated as Miscellaneous Public Improvements not charged to Revenue, but should form a part of the expenditure under "48.—State Railways—Construction," the necessary adjustment in regard to previous expenditure being duly carried out. The Revised Estimates for Capital expenditure on Railways and Irrigation Works during 1898-99 have accordingly been prepared as under:—

	Rx.
34.—Construction of Protective Railways	695,400
48.—State Railways—Construction	2,882,200
49.—Irrigation	692,200
Capital Account of Indian Railway Companies	2,937,300
Guaranteed Railways—Open Lines	552,800
" " Extensions	298,800
Branch Line Companies	218,000
East Indian Railway Company's debentures	1,573,800
TOTAL	9,850,500

or for a sum less by Rx. 3,200,800 than the amount of the Budget Estimate.

In addition to the above sum, the Branch Line Companies not in receipt of a firm guarantee and the Companies whose accounts are outside the Government accounts are expected to spend during the year Rx. 1,470,100 as under:—

Branch Line Companies—

	Rx.
Ahmedabad-Parantij	600
Mymensingh-Jamalpur	70,000
South Behar	204,000
Tapti Valley	650,000
	924,600

Outside the Government Accounts—

Bengal and North-Western Railway Extensions	445,000
Segowlie-Raksaul	20,500
Nilgiri	40,000
Bengal Dooars Extensions	40,000
	545,500

Thus making a total of Rx. 11,320,600 for all Railways and Irrigation Works in India.

196. In Despatch No. 351 (Financial), dated 10th November 1898, from the Government of India, to the Secretary of State, it was proposed to incur expenditure to the extent of Rx. 20,322,100 on the construction of Railways during the three years 1899-1900 to 1901-2, distributed as under:—

	Rx.
1899-1900	6,772,700
1900-1	6,728,400
1901-2	6,821,000
TOTAL	20,322,100

The Secretary of State's approval to this forecast was conveyed in his telegram dated 10th January 1899.

197. The programme of proposed expenditure during 1899-1900 provides for a sum of Rx. 6,772,700. The reasons for the heavy lapse on the grant for 1898-99, amounting to Rx. 2,401,400, have already been stated in paragraph 193 above, and it has been explained that a sum of Rx. 2,150,000 has been added to the grant for 1899-1900. With this addition the total amount available for expenditure on construction of Railways will stand at Rx. 8,922,700. From this figure, however, it will be necessary to deduct a sum of Rx. 100,000 on account of the Capital cost of the Umaria Colliery which will be transferred to the Rewa Durbar with effect from 1st April 1899. The net amount entered in the Estimates for construction of Railways therefore stands at Rx. 8,822,700.

This sum has been distributed for expenditure on Railways as under:—

	Rx.
34.—Construction of Protective Railways	490,000
48.—State Railways—Construction	3,465,000
Capital of Indian Railway Companies	2,841,900
Branch Line Companies	168,000
Guaranteed Railways and Extensions	1,107,800
East Indian Railway Company's Debentures	750,000
Total amount available	8,822,700

In addition to the above, further Capital expenditure will also be incurred in 1899-1900 by Branch Line Companies not in receipt of a firm guarantee, and other Companies whose accounts are outside the Government accounts, to the extent of Rx. 950,300 as under:—

Branch Line Companies—

	Rx.
Ahmedabad-Parantij	2,100
Mymensingh-Jamalpur	60,000
South Behar	77,500
Tapti Valley	230,000
TOTAL	369,600

Outside the Government Accounts—

Bengal and North-Western Railway Extensions	365,000
Segowli-Raksaul	10,700
Nilgiri	5,000
Bengal Dooars Extensions	200,000
TOTAL	580,700

The provision for Irrigation Works amounts to Rx. 850,000.

The total Capital expenditure on Railways and Irrigation Works in 1899-1900 accordingly amounts to Rx. 10,623,000.

48.—State Railways—Construction.

198. The Budget grant for 1897-98 amounted to Rx. 5,838,600 as under:—

	Rx.
Total provision in Forecast	10,130,000
<i>Deduct</i> —Capital of Indian Railway Companies (Rx. 3,710,000 less Rx. 1,200,000 for East Indian Railway)	2,510,000
Provision for Burma Railways	1,000,000
Additional provision for expenditure in England on the Assam-Bengal Railway (Rx. 199,300—Rx. 80,000)	119,300
	<hr/> 3,629,300
<i>Deduct</i> —Amount provided for East Indian Railway from debentures raised by Company	6,500,700
	<hr/> 662,100
Grant available	5,838,600

The whole amount was shown under the head 48.—State Railways—Construction.

The Revised Estimate provided for a total expenditure of Rx. 3,903,400 under the same head, against which the actual expenditure incurred amounted to Rx. 3,632,005, thus falling short of the Revised Estimate by Rx. 271,395 and of the Budget provision by Rx. 2,206,595.

199. The amounts provided for Railway Construction this year and next are—Revised Estimate, 1898-99, Rx. 5,151,400, and Budget Estimate, 1899-1900, Rx. 4,705,000. These figures include provision to the extent of Rx. 695,400 and Rx. 490,000, respectively, under the head 34.—Construction of Protective Railways. The distribution of the above totals is given in paragraph 28 of this Statement.

200. The distribution of the total expenditure on Railway Construction through State and Companies' agency in each of the three years from 1897-98 to 1899-1900, as given in paragraph 193, is as follows:—

	1897-98, Accounts.	1898-99, Revised.	1899-1900, Budget.
<i>Expenditure in England.</i>			
1. State Lines	809,010	788,000	681,000
2. Old Guaranteed Railways	761,182	937,600	818,800
3. Extensions of ditto	763	86,300	130,900
4. Other Guaranteed or Assisted Railways	748,921	756,800	996,000
TOTAL	£ 2,319,876	2,568,700	2,626,700

	1897-98, Accounts.	1898-99, Revised.	1899-1900, Budget.
<i>Exchange on Expenditure in England.</i>			
1. State Lines	455,570	394,000	356,700
2. Old Guaranteed Railways at contract rate	69,198	85,200	74,500
3. Extensions of ditto at average rates	466	44,000	68,200
4. Other Guaranteed or Assisted Railways at contract rates	462,842	394,100	517,700
TOTAL . . . Rx.	988,076	917,300	1,017,100
<i>Expenditure in India.</i>			
1. State Lines Rx.	3,348,109	3,969,400	3,667,300
2. Old Guaranteed Railways (net repayments) Rx.	-398,838	-470,000	-349,300
3. Extensions of ditto Rx.	5,048	168,500	304,700
4. Other Guaranteed or Assisted Railways Rx.	2,314,752	1,786,400	1,328,200
5. Branch Lines on firm guarantee Rx.	124,251	218,000	168,000
TOTAL INDIA . . .	5,393,322	5,672,300	5,178,900
TOTAL OF PROGRAMME . . .	8,701,274	9,158,300	8,822,700
To the above should be added the following amounts on account of expenditure on other Companies' lines and expenditure on Railway Construction from Provincial Revenues:—			
Other Branch Lines	563,685	924,600	369,600
Railways outside of Government accounts	903,550	545,500	580,700
Provincial State Lines	3,792	4,200	3,600
GRAND TOTAL . . .	10,172,301	10,632,600	9,776,600

49.—Irrigation—Construction.

201. The figures are:—

Accounts, 1897-98.	Budget, 1898-99.	Revised, 1898-99.	Budget, 1899-1900.
Rx.	Rx.	Rx.	Rx.
692,431	750,000	692,200	850,000

The expenditure during the current year is likely to fall short of the Budget Estimate by Rx. 57,800 owing chiefly to delay in starting work on the Jhelum Canal. In order to meet the heavy demands for expenditure on this and other projects, the Budget grant for 1899-1900 has been fixed at Rx. 850,000.

50.—Miscellaneous Public Improvements.

Accounts, 1897-98.	Budget, 1898-99.	Revised, 1898-99.
Rx.	Rx.	Rx.
4,105	48,000	-4,100

202. As was explained in paragraph 185 of the Financial Statement of March 1898, this head was opened in the Accounts of 1897-98 to record the expenditure on the construction of certain jetties and landing-sheds at Chittagong in connection with the Assam-Bengal Railway. It has now been decided to classify this expenditure under the head "48.—Railways—Construction," and the expenditure of Rx. 4,105 recorded in 1897-98 has accordingly been written back in 1898-99.

Section VI.—Ways and Means.

HOME TREASURY.

203. The following table sets out the transactions of the Home Treasury as they appear in the Budget and Revised Estimate for 1898-99 and in the Budget for the coming year:—

	Budget, 1898-99.	Revised, 1898-99.	Budget, 1899-1900.
RECEIPTS.	£	£	£
Council Bills	16,000,000	19,000,000	17,000,000
Permanent Debt incurred	6,000,000	5,297,700	...
Temporary Debt incurred	6,000,000	4,500,000	4,500,000
Capital Receipts from Railway Companies— for discharge of debt	1,491,600	805,500	1,248,600
" expenditure	1,676,000	1,226,300	1,473,000
Deposits and Advances, net . . . . .	...	200	...
<i>Add—Opening Balance</i>	2,168,254	2,534,244	4,304,444
TOTAL	33,335,854	33,363,944	28,526,044
OUTGOINGS.			
Excess of Expenditure over Revenue	16,286,500	16,091,200	16,324,500
Expenditure not charged to Revenue	1,119,900	791,100	682,100
Permanent Debt discharged	3,384,700	3,384,900	...
Temporary Debt	6,000,000	0,000,000	4,500,000
Issues to Railway Companies on Capital Account— for discharge of debt	1,491,600	805,500	1,248,600
" expenditure	2,316,500	1,823,900	1,948,700
Remittances from India, net— (a) Railway Companies' Remittances	302,500	—62,700	736,000
(b) Family and other Remittances	191,300	225,600	268,800
<i>Add—Closing Balance</i>	2,242,854	4,304,444	2,817,344
TOTAL	33,335,854	33,363,944	28,526,044

204. In the Budget Estimate of 1898-99 the net disbursements of the Home Treasury, excluding Loans and Council Bills, were taken at £18,540,700. The intention then was to provide £16,000,000 of this by the sale of Bills on India, and to meet the balance, £2,540,700, by raising Sterling loans in England. According to the Revised Estimates the net disbursements, apart from the discount on the loan raised during the year by means of 2½ per cent India Stock, will be £17,642,600, so that if the sales of Council Bills had been restricted to £16,000,000, loan funds would have had to meet only £1,642,600, instead of £2,540,700 as originally contemplated. But the new loan of the year was

raised at a heavy discount, amounting to £702,300, on a total debt of £6,000,000; while, on the other hand, the Secretary of State has taken advantage of the improvement in the cash balances in India and of the favourable prospects of the season to raise his drawings in 1898-99 to £19,000,000. The larger balances thus made available have enabled the Secretary of State to reduce temporary borrowing on India Bills from £6,000,000 to £4,500,000, and the cash balance of the Home Treasury at the end of the year is now expected to exceed the opening balance by £1,770,200. Although, for the reasons explained above, the sale of Bills on India to the extent of £18,000,000 only would have been more than sufficient to cover the net disbursements of the Home Treasury in 1898-99, the Secretary of State has drawn a million in excess of this sum with the object of fully meeting the large mercantile demand for remittance arising from the brisk trade of the year. The drawings of 1899-1900 will be reduced by a corresponding amount.

205. In accordance with the intention announced in paragraph 194 of the last Financial Statement, India Stock for £6,000,000 was issued in July 1898. *Sterling Loans.* The new stock was issued at 2½ per cent: but owing to the unfavourable state of the money market at the time, the loan was taken up at the heavy discount of £11 9s. 7d. per cent. The total amount tendered was £22,385,300, and the minimum rate of accepted tenders was £88 5s. 6d. It is usual, when the amount of discount on a new loan is moderate, to charge off the whole amount against the Revenues of the year in which the loan is raised; but as in the present case the discount comes to the large sum of £702,300, it has been decided, in accordance with an arrangement sanctioned in 1886, to create a Sinking Fund for its discharge by annual payments for 50 years at an interest of 2½ per cent per annum. Accordingly, the money actually raised by the loan, namely, £5,297,700, is shown in the table in paragraph 203 as a receipt on account of the loan, and the annual payment to the Sinking Fund, amounting to about £7,000, is, as already explained in paragraph 121, shown as expenditure.

In accordance with the programme settled at the beginning of the year, 384,700*l.* of Oudh and Rohilkhand Railway 4 per cent Debenture Stock was discharged on the 6th May 1898, and 3,000,000*l.* India Debentures bearing interest at 3½ per cent were also discharged on their expiry on 16th August 1898.

206. In March last it was intended to raise 6,000,000*l.* in 1898-99 by means of India Bills so as to replace an equivalent amount falling due in the year; but in consequence of the larger amount received for Bills of Exchange on India only 4,500,000*l.* of temporary debt had to be replaced, and the remainder was discharged by a reduction in the cash balances. Of the 4,500,000*l.* India Bills issued during the year, 2,500,000*l.* were issued in May 1898 and 2,000,000*l.* in September, both issues being for twelve months. The results of the loans were as follows:—

Month of Issue.	Amount tendered.	Amount accepted.	Average rate of interest per cent per annum.	
			£	£ s. d.
May 1898	18,809,000	2,500,000	2	2 6
September 1898	7,175,000	2,000,000	2	12 0

207. The net issues to Railway Companies in England in 1898-99 are now *Capital of Railway Companies.* estimated to be 597,600*l.* against 640,500*l.* entered in the Budget Estimate, showing a reduction of 42,900*l.* only. The following are the usual details:—

RECEIPTS.	Budget.	Revised.
	£	£
Subscribed Capital—		
(a) State Lines	1,335,100	1,151,800
(b) Guaranteed Lines	1,829,500	836,800
Miscellaneous	3,000	43,200
TOTAL . . .	3,167,600	2,031,800

ISSUES.	Budget.	Revised.
	£	£
For discharge of Debentures—		
(a) State Railways	835,100	600,000
(b) Guaranteed Lines	656,500	205,500
For Stores, Establishment Charges, etc.—		
(a) State Railways	865,300	759,700
(b) Guaranteed Lines	1,451,200	1,064,200
TOTAL . . .	3,808.100	2,629,400

Debentures of the Rohilkhand-Kumaon, Southern Mahratta, Madras, and Bombay, Baroda and Central India Railway Companies, aggregating £686,100, were renewed instead of being replaced by fresh Capital as was contemplated in the Budget programme. The Capital receipts from the Bombay, Baroda and Central India, the Great Indian Peninsula Railway, and the Madras Railway were less by 541,700*l.* than the original estimate. On the other hand, the Indian Midland and Bengal-Nagpur Railways raised 51,800*l.* more, making the net decrease in the amounts of new Capital 1,176,000*l.* as shown above. The item "Miscellaneous" includes 37,490*l.* received from the Bombay, Baroda and Central India Railway Company as contribution from the Fire Insurance Fund towards the cost of renewing Warren girders.

The estimates of the demands of the Companies for stores, establishment charges, etc., have proved too high except in the case of the Bengal Central, the Bengal-Nagpur, and the Burma Railways.

208. The following are the details of the remittance transactions of Railway Companies working State lines in India, to which advances of funds are made in England for the purchase of stores, etc., against adjustment in India by debit to the Railway Accounts :—

	Budget.	Revised.
	£	£
Advances for purchase of Stores—		
East Indian Railway	700,000	714,400
Rajputana-Malwa	65,000	70,600
South Indian Railway	65,000	47,300
Bengal and North-Western Railway	75,000	107,000
	<u>905,000</u>	<u>939,300</u>
East Indian Railway Debentures	600,000	1,000,000
Transfer Fees, etc.	2,500	2,000
	<u>602,500</u>	<u>1,002,000</u>
Net Remittance from India	302,500	—62,700

The East Indian Railway has been authorised to raise 1,000,000*l.* instead of 600,000*l.* entered in the Budget Estimate, and the advances for purchase of stores are now expected to be largely in excess of the original estimates furnished by the several Companies.

209. The increase in the net payments on account of family and other remittances of £34,300 is the result of a number of large differences. The demands for Railway stores required by Native States have greatly exceeded the estimates sent from India, and the Revised Estimates also include 10,000*l.* estimated to be refunded to the Imperial Government in settlement of the expenses attending the employment of Native Indian Troops at Suakin. On the other hand, the repayments by Her Majesty's Government of expenses attending the employment of Indian Native Troops sent to Mombassa are expected to exceed the original estimate by 18,600*l.*

210. The net disbursements at the Home Treasury in 1899-1900, excluding ^{1899-1900.} *Home Treasury.* *Ways and Means.* Loans and Council Bills, are estimated at £18,487,100 against £18,540,700 in the Budget Estimate of 1898-99. As already stated in paragraph 204, the Secretary of State's present estimate of the drawings in 1898-99 will produce a large increase in his cash balances during the year, and this increase will be drawn upon to a considerable extent to meet the requirements of 1899-1900. It is therefore the present intention of the Secretary of State to draw during 1899-1900 £17,000,000 by Bills on India.

No increase in the Sterling debt in 1899-1900 is contemplated at present, nor is it proposed to issue any India Stock in the year; but India Bills falling due in 1899-1900 will be covered by fresh issues of a corresponding amount.

According to the programme now announced, the net disbursements of the Home Treasury will be met, in the year 1899-1900, by the sale of Bills on India to the amount of £17,000,000 and by a reduction in the cash balances of £1,487,100.

211. It should be understood that in stating the present intentions of the Secretary of State no sort of pledge is given that he will adhere to the programme.

INDIA.

212. The following is a summary of the Estimate of Ways and Means in India:—

RECEIPTS.	1898-99.		1899-1900.
	Budget.	Revised.	Budget.
	Rx.	Rx.	Rx.
1. Excess of Revenue over the Expenditure charged against it	26,298,400	28,196,200	28,808,000
2. Rupee Loan	3,000,000	1,200,000	...
3. Increase of Unfunded Debt, mostly Savings Bank Deposits, net	538,800	291,600	521,900
4. Other items, net	—86,700	1,122,500	844,500
5. Remittances to Secretary of State, net— (a) Railway Companies' Remittances	302,500	—62,700	736,000
(b) Other Remittances	244,300	230,800	222,100
Add—Opening Balance	16,722,352	15,982,443	17,072,043
TOTAL	47,019,652	46,960,843	48,204,543
OUTGOINGS.			
6. Excess Expenditure charged to Provincial Balances	116,800	—1,417,900	924,700
7. Expenditure not charged to Revenue	4,002,300	2,383,700	3,275,600
8. Rupee Debt discharged	325,000	245,200	190,000
9. Loans to Municipalities, etc., net	—62,200	—262,500	248,800
10. Issues on Capital Account to Railway Companies, net	1,468,800	873,300	781,300
11. Council Bills—Sterling Amount	16,014,500	18,695,200	17,152,100
• Exchange	8,945,500	9,371,800	8,952,600
Add—Closing Balance	16,208,952	17,072,043	16,679,443
TOTAL	47,019,652	46,960,843	48,204,543

The headings in italics are connected with, and explained by, the corresponding figures of the Secretary of State's account in England. The others refer to purely Indian transactions.

1898-99.

General Summary.

213. The excess of revenue in India over the expenditure charged against it was taken in the Budget Estimate of 1898-99 at Rx. 26,298,400, and it was assumed that it would be possible to pay Rx. 24,960,000 on account of Council Bills during the year with the help of a rupee loan of Rx. 3,000,000 and with a reduction in the cash balances of Rx. 513,400. The early cessation of warlike operations on the frontier, the partial failure of the opium crop which reduced the payments to cultivators, and a satisfactory improvement in Railway and other revenues so far improved the cash balances as to enable Government to reduce the rupee loan of the year to Rx. 1,200,000 without curtailing the drawings of the Secretary of State in the early part of the year. As the year advanced, a steady increase of the revenue and large lapses in the grants for Capital expenditure added constantly to the balances and rendered it possible to meet without difficulty payments for Council Bills considerably in excess of the Budget Estimate. It is now estimated that the revenue in excess of expenditure will amount to Rx. 28,196,200; that the balances of Provincial Governments and Local Funds will be increased by Rx. 1,417,900 instead of being reduced by Rx. 116,800 as anticipated in the Budget; and that the Capital expenditure of Government not charged to Revenue will be Rx. 1,618,600 less than the original estimate. The net result of these and other variations is that in spite of the proposed rupee loan having been reduced by Rx. 1,800,000, Rx. 28,067,000 will be paid on account of Council Bills, and the year will close with a cash balance of Rx. 17,072,043, being Rx. 1,089,600 in excess of the opening balance of the year.

Rupee Loan of 1898-99.

214. It was announced in paragraph 200 of the last Financial Statement that a new loan of Rx. 3,000,000 would be raised in India in 1898-99. But owing to the scarcity of loanable Capital, due partly to famine and plague and partly to the Exchange Banks having remitted their surplus balances to England, the prospects of raising such a large amount in the Indian market were unfavourable. As a review of the Ways and Means in June 1898 showed that owing to a general improvement in revenue prospects a loan of Rx. 1,200,000 might be sufficient, it was decided to borrow that amount only. The state of the market made it impossible to attempt a 3 per cent loan, and the loan was therefore raised at 3½ per cent as in 1897-98.

The loan of Rx. 1,200,000 was issued on 30th July 1898, and tenders for it were received on 24th August 1898. The unfavourable state of the money market affected the result, and the loan was raised at a discount of R5-3½ annas per cent.

1899-1900.
Main features.

215. The Revenue Account for 1899-1900 as now made up closes with a surplus of Rx. 3,932,600. The Capital expenditure on Railways and Canals not charged to Revenue must of necessity be provided for either from the surplus revenue, or by reducing the cash balances, or by contracting a loan. In 1899-1900 the requirements for Capital expenditure are—

	Rx.
(1) Government expenditure in India	3,275,600
(2) Government expenditure in England (£ 682,100 converted at 15½d. the rupee)	1,039,400
(3) Net disbursements to Railway Companies in India	1,355,600
(4) Net disbursements to Railway Companies in England (£ 475,700 converted at 15½d. the rupee)	724,900
TOTAL	6,395,500

Of the total sum of Rx. 6,395,500 thus required in England and in India for the purpose of Capital expenditure during 1899-1900, £1,487,100 or

Rx. 2,266,100 has already been rendered available in the manner explained in paragraph 210 above by the increase in the Secretary of State's balances resulting from the larger drawings of Council Bills during the current year, and the remainder Rx. 4,129,400 will be more than covered by the surplus revenue estimated at Rx. 3,932,600 and an estimated reduction in the cash balances in India of Rx. 392,600. Accordingly no new rupee loan will be required in India for the purpose of Capital expenditure in 1899-1900.

Apart from the revenue surplus mentioned above, there will be a net receipt on account of Unfunded Debt—chiefly Savings Bank deposits—of Rx. 521,900, and Rx. 603,900 (included in "Other items" in the table in paragraph 212) out of the Famine Insurance Grant of Rx. 1,500,000 will be available for appropriation in reduction of debt. Against these important receipts there will be taken the expenditure of Provincial Governments from accumulated balances (Rx. 924,700), the payments for rupee debt discharged (Rx. 190,000), and the loans by Government (Rx. 248,800). The payments of Council Bills in 1899-1900 as entered in the Estimates will be Rx. 26,104,700 including exchange, or Rx. 1,144,700 more than the corresponding figure in the Budget Estimates of 1898-99.

216. As above stated, no rupee loan in India will be required in 1899-1900 and it is not the present intention of the Government of India to raise any such loan in the year. Full liberty is, however, reserved as usual to alter the programme, as now announced, to any extent that may be considered desirable.

217. The following table gives the details of the transactions of Savings Banks, etc. Banks during the last few years and the estimated transactions for 1898-99 and 1899-1900:—

YEAR.	Net additions to deposits, cash.	Interest.	Total addition.
1890-91	250,700	279,700	530,400
1891-92	517,900	306,200	824,100
1892-93	548,900	339,400	888,300
1893-94	179,900	368,000	547,900
1894-95	-84,500	297,000	212,500
1895-96	247,700	338,500	586,200
1896-97	-581,100	346,600	-234,500
1897-98	-657,100	327,000	-330,100
1898-99, Budget	156,700	327,500	484,200
1898-99, Revised	-90,300	325,700	235,400
1899-1900, Budget	126,500	336,600	463,100

218. The Budget Estimate of 1898-99 anticipated a small addition of Rx. 156,700 to the net deposits, but according to the present estimates there will be a net withdrawal of Rx. 90,300 apart from interest. This result is attributed to the low price ruling for Government securities throughout the greater part of the year having encouraged small investors to withdraw their money from Savings Banks and buy Government paper. The price of 3½ per cent Government securities is now above par, and in preparing the Budget Estimates for 1899-1900 allowance has been made for a small addition to the net deposits of Rx. 126,500.

219. The transactions during the year 1898-99 under the head of Loans by Government are now expected to result in a net receipt of Rx. 262,500 against Rx. 62,200 entered in the Budget Estimate, an increase in the receipts of Rx. 200,300. This increase is made up of an increase in the recoveries of Rx. 174,400 and a decrease in the advances of Rx. 25,900. As is usually the case, the allotments asked for by Provincial Governments on behalf of local

Loans by Government for local purposes.

authorities could not be fully utilised by reason of delays in maturing the schemes of improvement for which the loans were required. The amounts so lapsing are largest in the North-Western Provinces and Oudh.

The recoveries were also larger than the original estimates, chiefly in the Central Provinces and the North-Western Provinces.

Provision has been made in the Budget Estimate of 1899-1900 for net issues on account of loans to the extent of Rx. 248,800 made up of allotments of advances aggregating Rx. 989,600 and recoveries of past loans, Rx. 740,800. The following are the figures of gross recoveries and issues for the six years ending 1899-1900:—

		Issues.	Recoveries.
1894-95	•	686,806	512,267
1895-96	•	744,789	506,246
1896-97	•	1,337,194	542,638
1897-98	•	1,466,739	958,153
1898-99, Revised	•	771,700	1,034,200
1899-1900, Budget	•	989,600	740,800

It will be observed that the large issues of the later years of the period have been to a great extent met by large recoveries which in their turn were rendered possible by the liberal scale on which certain classes of loans were given in years of scarcity. The estimates for next year include a large provision for loans to agriculturists and cultivators in the Punjab required partly for the relief of distress apprehended in the Hissar District, but chiefly in connection with the Chenab Canal Colonisation Project from which a substantial increase of revenue is expected. Allowance has been made for plague loans as far as they can be foreseen at present. A sum of Rx. 100,000 representing the Capital cost of the Umaria Colliery is also included in the figures as a loan to the Rewa Durbar. The Colliery will be transferred to the Durbar with effect from 1st April 1899, and pending recovery of the cost the amount is written off the Capital Account of Railways by transfer to the Loan Account.

Cash Balance.

220. The year 1899-1900 is estimated to close with a cash balance in the Indian Treasuries of Rx. 16,679,443, which is less than the opening balance of the year by Rx. 392,600.

J. WESTLAND.

CALCUTTA;
March 20, 1899.

APPENDIX.

ACCOUNTS AND ESTIMATES.

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*General Statement of the Accounts and Estimates of the Revenue
India, in India*

	For details see State- ment.	RECEIPTS.				
		ACCOUNTS, 1897-98.	BUDGET ESTIMATE, 1898-99.	REVISED ESTIMATE, 1898-99.	BUDGET ESTIMATE, 1899-1900.	
Revenue—						
Principal Heads of Revenue—						
Land Revenue	A	25,683,642	27,568,200	27,679,400	27,641,900	
Opium	"	5,179,772	5,329,800	5,679,400	6,003,700	
Salt	"	8,594,325	8,728,000	9,047,200	8,757,200	
Stamps	"	4,837,043	4,855,900	4,839,900	4,897,100	
Excise	"	5,489,454	5,717,300	5,731,000	5,773,200	
Customs	"	4,641,295	4,590,500	4,898,400	4,648,700	
Other Heads	"	8,728,842	8,870,100	9,113,000	9,090,400	
TOTAL PRINCIPAL HEADS Rx.	...	63,154,273	65,659,800	66,989,200	66,817,200	
Interest	A	872,241	929,800	970,100	928,900	
Post Office, Telegraph, and Mint	"	3,370,548	3,203,900	3,054,400	3,065,200	
Receipts by Civil Departments	"	1,723,511	1,733,000	1,748,400	1,775,500	
Miscellaneous	"	940,994	918,600	934,700	854,500	
Railways	"	21,260,886	21,823,600	22,736,400	23,460,900	
Irrigation	"	3,569,864	3,228,100	3,461,700	3,451,100	
Buildings and Roads	"	667,823	678,700	696,400	688,900	
Receipts by Military Department	"	881,864	909,900	924,800	919,300	
TOTAL REVENUE Rx.	...	96,442,004	99,085,400	101,566,100	101,961,500	
Debt, Deposits, and Advances—						
Permanent Debt (net Incurred)	C	6,077,779	5,290,300	2,867,600	...	
Temporary Debt (net Incurred)	"	5,000,000	...	...	...
Unfunded Debt (net Incurred)	"	...	538,800	291,600	521,900	
Deposits and Advances (net)	"	2,944,660	598,600	869,900	...	
Loans and Advances by Imperial Government (net Repayments)	"	44,963	91,300	40,000	...	
Loans and Advances by Provincial Governments (net Repayments) . . . . .	"	...	...	222,500	...
Remittances (net)	"	...	53,000	745,200	...	
Secretary of State's Bills drawn	"	9,506,077	16,000,000	19,000,000	17,000,000	
TOTAL RECEIPTS . . . . .	...	120,015,483	121,657,400	125,602,900	119,483,400
Balance on 1st April—India	Rx.	13,873,752	16,722,353	15,982,443	17,072,043	
England	£	2,832,354	2,168,254	2,534,244	4,304,444	
GRAND TOTAL . . . . .	...	136,721,589	140,548,006	144,119,587	140,859,887

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT.
The 20th March 1899.

W. H. DOBBIE,
Deputy Comptroller General.

and Expenditure and Receipts and Disbursements of the Government of
and in England.

	For details with State- ment.	DISBURSEMENTS.			
		ACCOUNTS, 1897-98.	BUDGET ESTIMATE, 1898-99.	REVISED ESTIMATE, 1898-99.	BUDGET ESTIMATE, 1899-1900.
Expenditure—					
Direct Demands on the Revenues	B	10,816,813	11,210,900	10,712,300	11,353,600
Interest	"	3,472,260	3,378,600	3,076,800	3,014,200
Post Office, Telegraph, and Mint	"	2,869,525	2,932,000	2,890,900	2,984,400
Salaries and Expenses of Civil Departments	"	15,739,547	15,694,800	15,715,900	16,383,100
Miscellaneous Civil Charges	"	5,716,826	5,777,600	5,774,200	5,843,500
Famine Relief and Insurance	"	5,363,125	1,099,200	1,176,100	1,120,600
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	"	3,792	5,800	4,200	3,600
Railway Revenue Account	"	22,693,502	23,921,400	23,644,500	24,341,500
Irrigation	"	3,144,085	3,213,100	3,222,100	3,334,800
Buildings and Roads	"	5,418,936	6,021,500	5,842,100	6,806,400
Army Services	"	26,996,774	25,055,900	24,051,300	23,758,900
Special Defence Works	"	23,708	...	8,400	...
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL Rx.	...	102,258,893	98,310,800	96,088,800	98,953,600
<i>Add—Provincial Surpluses: that is, portion of Allot- ments to Provincial Governments not spent by them in the year</i>	End of B	203,232	137,500	8,419,900	...
<i>Deduct—Provincial Deficits: that is, portion of Pro- vincial Expenditure defrayed from Provincial balances</i>	"	660,910	254,300	2,000	924,700
TOTAL EXPENDITURE CHARGED AGAINST REVENUE Rx.	...	101,801,215	98,194,000	97,306,700	98,028,900
Expenditure not charged to Re- venue—					
Capital Outlay on Railways and Irrigation Works Rx.	End of B	4,328,541	5,749,300	3,570,300	4,315,000
Debt, Deposits, and Advances—					
Permanent Debt (net Discharged)	C	...	...	...	190,000
Temporary Debt (net Discharged) . . . . .	"	...	...	1,500,000	...
Unfunded Debt (net Discharged)	"	308,186	...	...	...
Deposits and Advances (net) . . . . .	"	...	...	...	124,600
Loans and Advances by Imperial Government (net Advances) . . . . .	"	...	...	...	11,800
Loans and Advances by Provincial Governments (net Advances)	"	553,549	29,100	...	237,000
Capital of Railway Companies (net Payments)	"	1,406,837	2,109,300	1,470,900	1,257,000
Remittances (net)	"	333,829	...	...	46,700
Secretary of State's Bills paid	"	9,472,745	16,014,500	18,695,200	17,152,100
TOTAL DISBURSEMENTS	...	118,204,902	122,096,200	122,743,100	121,363,100
Balance on 31st March—India Rx.	...	15,982,443	16,208,952	17,072,043	16,679,443
England £	...	2,534,244	2,242,854	4,304,444	2,817,344
GRAND TOTAL	...	136,721,580	140,548,006	144,119,587	140,859,887
Revenue Expenditure chargeable thereon . . . . .	...	96,442,004 101,801,215	99,085,400 98,194,000	101,566,100 97,506,700	101,961,500 98,028,900
Surplus (+) Deficit (-)	Rx. —5,359,211	+891,400	+4,059,400	+3,932,600	

H. H. RISLEY,

Off. Secretary to the Government of India.

A. F. COX,
Comptroller General.

A.—STATEMENT of the REVENUE of

HEADS OF REVENUE.	ACCOUNTS, 1897-98.					REVISED	
	INDIA.		England.	Exchange.* 15:344.	TOTAL.	INDIA.	
	Imperial.	Provincial and Local.				Imperial.	Provincial and Local.
Principal Heads of Revenue—							
I.—Land Revenue	Rs. 14,546,340	Rs. 11,157,302	£	Rs. 85,683,642	Rs. 15,135,000	Rs. 12,544,400	
II.—Opium	5,179,772	...	...	5,179,772	5,679,400	...	
III.—Salt	8,581,447	12,778	...	8,594,225	8,954,000	93,200	
IV.—Stamps	1,246,394	3,590,649	...	4,837,043	1,240,600	3,599,300	
V.—Excise	3,717,352	1,772,102	...	5,489,454	3,880,900	1,850,100	
VI.—Provincial Rates	4,547	3,718,743	...	3,723,290	4,200	6,947,900	
VII.—Customs	4,608,681	32,614	...	4,641,295	4,859,300	39,100	
VIII.—Assessed Taxes	1,061,665	833,800	...	1,895,465	1,082,100	848,000	
IX.—Forest	900,630	838,884	...	1,739,514	940,600	897,400	
X.—Registration	244,335	242,209	...	486,544	228,000	226,000	
XI.—Tributes from Native States	884,029	...	...	884,029	939,700	...	
	TOTAL	40,955,192	22,199,081		63,154,273	42,943,800	24,045,400
XII.—Interest	658,712	181,969	20,190	£1,370	872,241	705,400	222,700
Post Office, Telegraph, and Mint—							
XIII.—Post Office	1,869,217	9,946	...	1,879,163	1,885,600	19,600	
XIV.—Telegraph	1,302,823	...	4,163	2,344	1,309,330	1,070,600	...
XV.—Mint	182,044	...	7	4	182,055	76,500	...
	TOTAL	3,354,084	9,946	4,170	2,348	3,370,548	3,032,700
Receipts by Civil Departments—							
XVI.—Law and Justice { Courts	5,814	351,099	...	356,913	7,500	363,300	
{ Jails	29,746	276,534	...	306,280	29,000	299,100	
XVII.—Police	1,404	446,926	...	448,330	1,300	437,000	
XVIII.—Marine	47,759	152,965	...	200,724	30,800	158,600	
XIX.—Education	1,623	215,895	...	217,518	2,100	229,200	
XX.—Medical	807	87,467	1,622	913	90,209	200	85,800
XXI.—Scientific and other Minor Departments	10,972	92,091	303	171	103,537	10,900	90,800
	TOTAL	97,525	1,622,977	1,925	1,084	1,723,511	81,800
Miscellaneous—							
XXII.—Receipts in aid of Superannuation, etc.	150,779	55,516	87,639	49,351	343,285	127,400	52,300
XXIII.—Stationery and Printing	31,001	49,002	...	...	80,003	30,300	54,000
XXIV.—Exchange	43,970	...	...	...	43,970	54,000	...
XXV.—Miscellaneous	143,911	325,247	2,929	1,649	473,736	164,800	344,600
	TOTAL	369,661	429,765	90,568	51,000	940,994	376,500
Railways—							
XXVI.—State Railways (Gross Receipts)	18,985,869	58,296	230	130	19,044,525	19,639,000	56,800
XXVII.—Guaranteed Companies (Net Traffic Receipts)	2,201,392	...	...	...	2,201,392	2,995,000	...
XXVIII.—Subsidized Companies (Repayment of Advances of Interest)	12,990	...	1,266	713	14,969	44,803	...
	TOTAL	21,200,251	58,296	1,496	843	21,260,886	32,678,800
Irrigation—							
XXIX.—Major Works: Direct Receipts	1,265,377	1,112,367	...	...	2,377,744	1,551,600	673,600
Portion of Land Revenue due to Irrigation	964,738	...	...	...	964,738	989,700	...
XXX.—Minor Works and Navigation	57,359	170,023	...	...	227,382	78,500	167,000
	TOTAL	2,287,474	1,282,390			3,569,864	2,620,200
Buildings and Roads—							
XXXI.—Military Works	52,561	...	...	...	52,561	54,200	...
XXXII.—Civil Works	10,440	559,631	28,911	16,280	615,262	10,500	586,600
	TOTAL	63,001	559,631	28,911	16,280	667,823	64,700
Receipts by Military Department—							
XXXIII.—Army: Effective	647,207	...	31,959	17,997	697,163	699,600	...
Non-effective	88,502	...	14,443	8,133	111,078	90,700	...
Warlike operations	73,623	...	...	...	73,623	44,900	...
	TOTAL	809,332		45,402	26,130	881,864	835,200
TOTAL REVENUES	69,795,232	26,344,055	193,652		109,055	96,442,004	73,339,100
							27,878,300

* The columns headed "Exchange" show under the several heads of Revenue and Expenditure which include transactions in England Exchange thereon calculated in accordance with the average Rate obtained or estimated to be obtained for Bills and Telegraphic Transfers sold during the year.

INDIA, in India and in England.

ESTIMATE, 1898-99.			BUDGET ESTIMATE, 1899-1900.					Increase + Decrease - of Budget, 1899-1900, as compared with Revised Estimates, 1898-99. (Excluding Exchange.)			Increase + Decrease - of Budget, 1899-1900, as compared with Revised Estimates, 1898-99. (Excluding Exchange.)			
England.	Exchange, £sd.	Total, Rs.	India.	Imperial.	Provincial and Local.	England.	Exchange, £sd.	Total, Rs.	India.	Imperial.	Provincial and Local.	England.	Exchange, £sd.	Total, Rs.
6		27,679,400		16,014,700	11,627,200	6		27,641,900		16,014,700	11,627,200	6		27,641,900
...		5,679,400	+ 111,200	5,603,700	...	...		73,700		73,700	...	...		-37,500
...		9,047,200	+ 349,600	8,661,900	95,300	...		6,003,700	+ 673,900	6,003,700	673,900	...		+ 324,300
...		4,839,900	- 16,000	4,257,400	3,639,700	...		8,757,200	+ 29,200	8,757,200	29,200	...		- 290,000
...		5,731,000	+ 13,700	3,911,800	1,866,400	...		4,897,100	- 100	4,897,100	- 100	...		+ 57,200
...		3,952,100	+ 92,100	4,200	3,947,300	...		5,778,200	+ 60,900	5,778,200	60,900	...		+ 47,200
...		4,898,400	+ 307,900	4,599,300	49,400	...		3,951,500	+ 91,500	3,951,500	91,500	...		- 600
...		1,930,100	+ 37,200	1,092,300	856,500	...		4,648,700	+ 58,200	4,648,700	58,200	...		- 249,700
...		1,838,000	+ 102,400	919,200	871,500	...		1,948,800	+ 55,900	1,948,800	55,900	...		+ 18,700
...		454,000	- 8,200	232,000	229,700	...		1,790,700	+ 55,100	1,790,700	55,100	...		- 47,300
...		939,700	+ 20,300	937,700	...	...		461,700	- 500	461,700	- 500	...		+ 7,700
...		66,989,200	+ 1,329,400	43,634,200	23,183,000	...		9,777,700	+ 18,300	9,777,700	18,300	...		- 2,000
28,000	14,000	970,100	+ 31,900	700,100	213,500	10,000	5,300	66,817,200	+ 1,157,400	66,817,200	1,157,400	...		- 172,000
...								928,900	- 600	928,900	- 600	...		- 32,500
...		1,896,200	+ 3,000	1,892,600	10,700	...								
7,400	3,700	1,081,700	- 151,600	1,093,000	...	4,200	2,200	1,903,300	+ 10,100	1,903,300	10,100	...		+ 7,100
...		76,500	- 2,300	60,500	...	...	...	1,101,400	- 130,400	1,101,400	- 130,400	...		+ 21,300
7,400	3,700	3,054,400	- 150,900	3,048,100	10,700	4,200	2,200	60,500	- 18,300	60,500	- 18,300	...		- 16,000
...		370,800	+ 700	7,800	361,200	...	...	369,000	- 1,100	369,000	- 1,100	...		- 1,800
...		328,100	- 7,200	32,100	316,600	6	...	348,700	+ 13,400	348,700	13,400	...		+ 20,600
...		438,300	- 12,100	1,400	439,400	...	...	440,800	- 9,600	440,800	- 9,600	...		+ 2,500
...		189,400	+ 39,600	21,200	156,200	...	...	177,400	+ 27,600	177,400	27,600	...		- 12,000
...		231,300	- 4,600	2,500	234,400	...	...	236,900	+ 1,000	236,900	1,000	...		+ 5,600
1,500	700	88,200	- 1,300	200	87,000	1,500	800	89,500	- 100	89,500	- 100	...		+ 1,200
400	200	102,300	+ 400	10,800	102,000	300	100	113,200	+ 11,400	113,200	11,400	...		+ 11,000
1,000	900	1,748,400	+ 15,500	76,000	1,696,800	1,800	900	1,775,500	+ 42,600	1,775,500	42,600	...		+ 27,100
93,400	46,700	319,800	- 900	125,000	52,900	90,400	47,400	315,700	- 5,700	315,700	- 5,700	...		- 4,800
...		84,300	+ 2,400	30,400	52,300	...	...	82,700	+ 800	82,700	800	...		- 1,600
...		54,000	- 46,000	69,000	...	...	...	69,000	- 31,000	69,000	- 31,000	...		+ 15,000
11,500	5,700	526,600	+ 111,100	67,200	316,100	2,500	1,300	387,100	- 24,000	387,100	- 24,000	...		- 135,100
104,900	52,400	984,700	+ 66,600	291,600	421,300	92,900	48,700	854,500	- 59,900	854,500	- 59,900	...		- 126,500
200	100	19,696,100	+ 313,200	20,175,500	61,600	200	100	20,237,400	+ 854,500	20,237,400	854,500	...		+ 541,300
...		2,995,000	+ 571,000	3,192,500	...	...	...	3,192,500	+ 768,500	3,192,500	768,500	...		+ 197,500
300	200	45,300	+ 28,400	29,500	...	1,000	500	31,000	+ 13,800	31,000	13,800	...		- 14,600
500	300	22,736,400	+ 912,600	23,397,500	61,600	1,200	600	23,460,900	+ 1,635,800	23,460,900	1,635,800	...		+ 724,200
...		2,225,200	+ 193,200	1,504,100	667,700	...	...	2,171,800	+ 139,800	2,171,800	139,800	...		- 53,400
...		589,700	+ 17,700	1,043,100	...	...	...	1,043,100	+ 71,100	1,043,100	71,100	...		+ 53,400
...		246,800	+ 22,700	73,000	163,200	...	...	236,200	+ 12,100	236,200	12,100	...		- 10,600
...		3,461,700	+ 233,600	2,620,200	830,900	...	...	3,451,700	+ 223,000	3,451,700	223,000	...		- 10,600
...		54,200	+ 3,900	50,900	...	...	...	50,900	+ 600	50,900	600	...		- 3,300
30,100	15,000	642,200	+ 14,700	10,500	582,400	29,600	15,500	638,000	+ 10,000	638,000	10,000	...		- 4,700
30,100	15,000	606,400	+ 18,600	61,400	582,400	29,600	15,500	688,900	+ 10,600	688,900	10,600	...		- 8,000
44,700	22,400	766,700	- 10,100	733,400	...	51,900	27,200	812,500	+ 30,900	812,500	30,900	...		+ 41,000
15,000	7,500	113,200	+ 6,900	83,200	...	15,500	8,100	106,800	- 100	106,800	- 100	...		- 7,000
...		44,900	+ 15,800	...	...	...	...	...	- 29,100	...	- 29,100	...	...	- 44,900
39,700	29,900	924,800	+ 12,600	816,600	...	67,400	35,300	919,300	+ 1,700	919,300	1,700	...		- 10,900
32,500	116,200	101,566,100	+ 2,469,900	74,645,700	27,000,200	207,100	108,500	101,961,500	+ 2,873,000	101,961,500	2,873,000	...		+ 403,100
		Add—Increase on account of Exchange, Rz.	+ 10,800					Add—Increase (+) or Decrease (-) on account of Exchange, Rz.	+ 3,100					- 7,700
		TOTAL INCLUDING EXCHANGE Rz.	+ 2,480,700					TOTAL INCLUDING EXCHANGE Rz.	+ 2,876,100					+ 395,400

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1897-98.					REVISED ESTIMATE, 1898-99.	
	INDIA.		England.	Exchange. ¹ 15/354.	TOTAL.		
	Imperial.	Provincial and Local.					
Direct Demands on the Revenues—							
1.—Refunds and Drawbacks . . .	201,722	82,622	6	Rs.	284,344	Rs. 214,100	
2.—Assignments and Compensations . . .	505,635	1,036,113	...	...	1,541,748	516,600
Charges in respect of Collection, <i>viz.</i>—							
3.—Land Revenue . . .	107,253	4,078,940	901	507	4,187,601	110,800	
4.—Opium (including cost of Production) . . .	2,386,221	...	1,853	1,043	2,389,117	2,348,800	
5.—Salt (including cost of Production) . . .	433,578	39,437	468	264	473,747	426,000	
6.—Stamps	—40,970	138,908	35,844	20,185	154,027	—40,300	
7.—Excise	159,149	81,122	123	69	240,463	160,700	
8.—Provincial Rates . . . . .	...	52,530	...	...	52,530	...
9.—Customs	81,531	129,848	...	...	211,379	81,000
10.—Assessed Taxes	16,191	16,087	...	...	32,278	16,700
11.—Forest	525,361	469,807	4,172	2,349	1,001,689	521,700	
12.—Registration	124,262	123,628	...	...	247,890	124,000
	TOTAL	4,499,993	6,249,042	43,361	24,417	10,816,813	
Interest—							
13.—Interest on Debt	3,110,536	709,188	4,069,144	2,291,416	10,189,284	3,210,700	
Deduct—Amounts chargeable to							
Railways†	4,079,000	...	1,189,920	670,073	5,039,011	4,207,500	
" Amounts chargeable to							
Irrigation	729,480	554,700	...	...	1,284,249	754,500
Remainder chargeable on Ordinary							
Debt	—1,697,053	154,429	2,879,215	1,621,343	2,957,024	—1,811,308	
14.—Interest on other Obligations	510,620	4,536	51	29	515,236	514,900	
	TOTAL	—1,187,333	158,955	2,879,266	1,621,372	3,472,260	
Post Office, Telegraph, and Mint—							
15.—Post Office	1,429,323	132,639	107,165	60,347	1,729,474	1,438,200	
16.—Telegraph	767,971	...	181,383	102,140	1,051,494	790,000	
17.—Mint	80,273	...	5,300	2,984	88,557	109,700	
	TOTAL	2,277,567	132,639	293,848	165,471	2,865,525	
Salaries and Expenses of Civil Departments—							
18.—General Administration	652,089	935,927	257,745	145,141	1,990,902	632,100	
19.—Law and Justice { Courts	31,900	3,100,581	3,013	1,697	3,137,191	27,000	
Jails	144,143	974,560	...	...	1,118,703	143,000
20.—Police	59,162	4,173,693	683	385	4,233,923	61,600	
21.—Marine (including River Navigation)	164,737	180,025	213,853	120,425	679,040	154,000	
22.—Education	17,319	1,561,344	1,541	868	1,581,072	17,700	
23.—Ecclesiastical	173,579	...	245	138	173,962	170,500	
24.—Medical	29,505	1,299,447	16,931	9,534	1,355,417	40,600	
25.—Political	833,030	62,730	24,349	13,711	933,820	825,600	
26.—Scientific and other Minor Departments	300,272	194,434	26,109	14,702	535,517	320,600	
	TOTAL	2,405,736	12,482,741	544,460	306,601	15,739,547	
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions	427,871	...	9,332	5,255	442,458	419,400	
28.—Civil Furlough and Absentee Allowances	763	...	187,640	105,664	294,067	1,700	
29.—Superannuation Allowances and Pensions	83,166	965,429	1,901,744	1,070,910	4,021,249	81,200	
30.—Stationery and Printing	116,364	522,619	54,149	30,661	724,093	121,200	
32.—Miscellaneous	40,164	152,714	26,921	15,160	234,959	58,300	
	TOTAL	668,328	1,640,762	2,180,086	1,227,650	5,716,826	
Famine Relief and Insurance—							
33.—Famine Relief	4,678,777	644,111	1,740	980	5,325,608	9,500	
34.—Construction of Protective Railways . . . . .	...	...	...	...	...	695,400
35.—Construction of Protective Irrigation Works	37,517	...	...	...	37,517	13,500
36.—Reduction of Debt . . . . .	...	...	...	...	...	422,600
	TOTAL††	4,716,294	644,111	1,740	980	5,363,125	
	Carried over	13,380,585	21,308,250	5,942,770	3,346,491	43,978,096	
						9,737,100	
• See foot-note to Statement A.							

India.	England.	Exchange.	Total.	ACCOUNTS, 1897-98.			REVISED ESTIMATE, 1898-99.
				India.	England.	Exchange.	
Rs. 3,991,378 87,731	971,045 210,984	Rs. 540,815 123,258	Rs. 5,503,138 425,573	Rs. 4,135,100 132,400	967,000 218,900	Rs. 433,500 103,500	Rs. 5,020,000 647,600
TOTAL	4,070,000	1,189,920	670,073	5,939,011	1,185,800	593,000	6,047,600

† Included under the following heads—

State Railways Interest on Debt

Interest chargeable against Companies on Advances

Revenues of India, in India and in England.

ESTIMATE, 1890-91.			Increase + Decrease — of Revised, as compared with Budget Estimates, 1890-91, (Excluding Ex- change.)	BUDGET ESTIMATE, 1890-1891.					Increase + Decrease — of Budget, 1890-1891, as compared with Budget Esti- mates, 1890-91, (Excluding Ex- change.)	Increase + Decrease — of Budget, 1890-1891, as compared with Revised Esti- mates, 1890-91, (Excluding Ex- change.)				
England.	Exchange. 100.	TOTAL.		INDIA.		England.	Exchange. 100.	TOTAL.						
				Imperial.	Provincial and Local.									
5	Rs.	Rs.	—15,800	Rs.	Rs.	£	Rs.	Rs.	—13,300	+ 2,500				
...	...	294,900	—10,900	218,100	79,300	...	...	207,400	+ 1,800	+ 22,700		
...	...	1,555,500	527,600	1,053,600	...	...	...	1,581,200	400	+ 65,600	+ 124,700
1,400	700	4,085,000	—59,100	106,100	4,102,000	900	400	4,209,400	+ 65,600	+ 305,700				
1,500	800	2,351,200	—305,000	2,653,900	...	2,300	1,100	2,657,200	+ 700	+ 71,100				
300	200	466,100	—53,500	491,200	45,200	600	300	537,300	+ 17,600	+ 6,100				
36,500	18,200	151,800	—3,900	—41,700	142,100	39,300	20,600	160,300	+ 2,200	+ 18,700				
...	...	243,000	—7,100	173,100	88,500	100	100	261,800	+ 11,600	+ 4,900				
...	...	55,700	+ 3,300	...	60,600	...	...	60,600	+ 8,200	+ 4,900		
...	...	215,300	—100	81,900	150,200	100	100	232,300	+ 16,900	+ 17,000				
...	...	33,100	+ 400	16,800	16,700	...	...	33,500	+ 800	+ 400		
9,400	4,700	1,010,200	—41,600	552,800	503,900	7,200	3,800	1,067,700	+ 16,800	+ 58,400				
...	...	247,500	—3,800	127,600	127,300	...	...	254,900	+ 3,600	+ 7,400		
49,300	24,700	10,712,300	—497,100	4,907,400	6,369,400	50,400	26,400	11,353,600	+ 142,500	+ 639,600				
3,991,700	1,995,900	9,917,600	—140,500	3,226,000	723,500	4,032,600	2,107,000	10,079,100	—90,100	+ 50,400				
1,185,800	593,000	6,046,300	+ 54,100	4,454,500	...	1,178,500	617,300	6,250,300	—125,600	—179,700				
...	...	1,313,600	+ 900	782,800	563,700	...	...	1,345,900	—31,400	—32,300		
2,805,900	1,402,900	2,557,700	—85,500	—2,011,300	160,400	2,844,100	1,489,700	2,482,900	—247,100	—161,600				
100	100	319,100	—1,200	526,900	4,200	100	100	531,300	+ 11,000	+ 12,200				
2,806,000	1,403,000	3,076,800	—86,700	—1,484,400	164,600	2,844,200	1,489,800	3,014,200	—236,100	—149,400				
110,000	55,000	1,731,100	—37,400	1,515,200	131,700	94,700	49,600	1,791,200	+ 28,100	+ 65,500				
169,900	84,900	1,044,800	—26,900	850,300	...	181,900	95,300	1,127,500	+ 45,400	+ 72,300				
3,500	1,800	115,000	+ 49,000	63,700	...	1,300	700	65,700	+ 800	+ 48,200				
283,400	141,700	2,890,900	—15,300	2,429,200	131,700	277,900	145,600	2,984,400	+ 74,300	+ 89,600				
253,300	126,700	1,960,900	+ 11,200	637,100	942,100	253,300	132,700	1,965,200	+ 9,500	—1,700				
1,300	600	3,076,800	—43,400	27,400	3,127,600	400	200	3,155,600	+ 35,800	+ 79,200				
...	...	1,028,800	—46,200	148,100	935,800	...	...	1,083,900	+ 8,900	+ 55,100		
800	400	4,175,200	—26,400	64,900	4,238,100	600	300	4,303,900	+ 102,400	+ 128,800				
215,500	107,800	654,800	—4,000	158,200	193,000	226,500	118,700	696,400	+ 26,700	+ 30,700				
1,900	900	1,592,500	—59,900	18,900	1,654,300	1,500	800	1,675,500	+ 23,200	+ 83,100				
800	400	171,700	—16,700	185,200	...	400	200	185,800	+ 2,400	+ 14,300				
10,700	5,300	1,558,900	+ 331,800	348,000	1,430,100	10,300	5,400	1,693,800	+ 466,600	+ 134,800				
24,100	12,100	932,200	—81,600	908,200	72,100	23,700	12,400	1,016,400	+ 2,300	+ 83,900				
22,700	11,300	564,100	—10,600	332,700	232,900	26,900	14,100	606,600	+ 29,100	+ 39,700				
531,100	265,500	15,715,900	+ 54,200	2,728,700	12,826,000	543,600	284,800	16,383,100	+ 702,100	+ 647,900				
11,400	5,700	436,500	+ 7,200	410,300	...	11,400	6,000	427,700	—1,900	—9,100				
262,300	131,100	395,100	+ 37,300	700	...	226,000	118,400	345,100	...	—37,300				
1,944,000	972,000	3,984,200	+ 14,200	78,600	1,014,600	1,069,000	1,031,400	4,093,600	+ 64,200	+ 50,000				
48,500	24,200	708,300	+ 21,400	111,700	535,000	49,300	25,800	721,800	+ 33,300	+ 11,900				
24,700	12,400	250,100	+ 21,000	33,200	180,700	27,200	14,200	255,300	+ 24,400	+ 3,400				
2,290,900	1,145,400	5,774,200	+ 101,100	634,500	1,730,300	2,282,900	1,195,800	5,843,500	+ 120,000	+ 18,900				
...	...	44,600	—40,500	200	5,500	...	...	5,700	—70,400	—38,900		
...	...	695,400	+ 27,100	490,000	...	...	...	490,000	—178,300	—205,400	
...	...	13,500	—6,500	30,000	...	...	...	30,000	+ 10,000	+ 16,500	
...	...	422,600	+ 96,800	603,900	...	...	...	603,900	+ 278,100	+ 181,300	
...	...	1,176,100	+ 76,900	1,124,100	5,500	...	...	1,129,600	+ 30,400	—46,500		
5,960,700	2,980,300	39,346,200	—366,900	10,339,500	21,227,500	5,999,000	3,142,400	40,708,400	+ 833,200	+ 1,200,100				

BUDGET ESTIMATE, 1890-1891.

India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.
4,364,000 170,100	950,600 318,900	502,600 314,700	5,746,000 503,700

† The following further sums, which are included under XXVI and 35.—State Railways, are chargeable to the grant for Famine Relief and Insurance as representing the net charge on the Revenues on account of Protective Railways constructed through the agency of Companies:—

	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1890-1891.
Indian Midland Railway	152,381	130,200	130,100
Bengal-Nagpur Railway	200,507	193,700	234,300
TOTAL	352,888	323,900	370,400

B.—STATEMENT of the EXPENDITURE chargeable on the

HEADS OF EXPENDITURE.	ACCOUNTS, 1897-98.					REVISED	
	INDIA.		England.	Exchange. 15 ¹ 354d.	TOTAL.		
	Imperial.	Provincial and Local.					
Brought forward	Rs. 13,380,585	Rs. 21,308,250	£ 5,942,770	Rs. 3,346,491	Rs. 43,978,096		
37.—Construction of Railways (Charged against Revenue in addition to that under Famine Insurance) . . . . .	...	3,792	...	...	3,792	...
Railway Revenue Account—							
38.—State Railways: Working Expenses	9,156,546	44,656	...	...	9,201,202	Rs. 9,826,200
Interest on Debt	3,991,278	...	971,045	546,815	5,509,138	50,400	
Annuities in purchase of Railways . . . . .	...	...	1,712,419	964,296	2,676,715	...
Interest chargeable against Companies on Advances	87,731	...	218,884	123,258	429,873	132,400	
Interest on Capital deposited by Companies	16,584	...	784,779	441,925	1,243,288	16,100	
39.—Guaranteed Companies: Surplus Profits, Land and Supervision	126,213	...	...	...	126,213	418,900
Interest	8,899	...	2,154,784	1,213,401	3,377,084	10,900	
40.—Subsidized Companies: Land, etc.	103,577	10,183	...	...	113,760	138,900
41.—Miscellaneous Railway Expenditure	15,475	754	...	...	16,229	64,600
TOTAL	13,506,303	55,593	5,841,911	3,289,695	22,693,502	14,743,100	
Irrigation—						60,100	
42.—Major Works: Working Expenses	506,267	385,852	...	...	892,119	537,400
Interest on Debt	729,480	554,769	...	...	1,284,249	754,500
43.—Minor Works and Navigation	29,4522	671,449	1,117	629	967,717	286,500	
TOTAL	1,530,269	1,612,070	1,117	629	3,144,085	1,578,400	
Buildings and Roads—						1,639,800	
44.—Military Works	1,059,540	...	69,633	39,212	1,168,385	1,113,600	
45.—Civil Works	302,120	3,822,028	80,866	45,537	4,250,551	405,400	
TOTAL	1,361,660	3,822,028	150,499	84,749	5,418,936	1,519,000	
Army Services—						4,088,200	
46.—Army: Effective	15,592,162	...	1,804,263	1,016,016	18,412,441	15,595,900	
Non-Effective	922,385	...	2,414,845	1,359,847	4,697,077	945,600	
Warlike operations	3,847,992	...	25,119	14,145	3,887,256	1,083,700	
TOTAL	20,362,539	...	4,244,227	2,390,008	26,996,774	17,565,200	
Special Defence Works—						...	
47.—Special Defence Works	—4,020	...	17,739	9,989	23,708	100	
TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL	50,137,336	26,801,733	16,198,263	9,121,561	102,258,893	45,142,900	
Add—Special Grants to Provincial Governments . . . . .	...	...	...	...	...	26,460,400
Do.—Portion of Allotments to Provincial Governments not spent by them in the year . . . . .	...	203,232	...	...	...	700,000
Deduct—Portion of Provincial Expenditure defrayed from Provincial balances . . . . .	...	660,910	...	...	457,678	719,900
Total Expenditure charged against Revenue	50,137,336	26,344,055	16,198,263	9,121,561	101,801,215	45,142,900	
						27,878,300	

Expenditure not charged to Revenue—

Capital Outlay, Railways and Irrigation Works—

	India.	England.	Exchange.	Total.
48.—State Railways	Rs. 2,367,425	£ 809,010	Rs. 455,570	Rs. 3,632,005
49.—Irrigation Works	682,157	6,573	3,701	692,431
50.—Miscellaneous Public Improvements	4,105	...	...	4,105
TOTAL	3,053,687	815,513	459,271	4,328,541

* See foot-note to Statement A.

Revenues of India, in India and in England—continued.

ESTIMATE, 1898-99.			Increase + Decrease— of Revised, as compared with Budget Estimates, 1898-99. (Excluding Exchange.)	BUDGET ESTIMATE, 1899-1900.					Increase + Decrease— of Budget, 1899-1900, as compared with Budget Estimates, 1898-99. (Excluding Exchange.)	Increase + Decrease— of Budget, 1899-1900, as compared with Revised Estimates, 1898-99. (Excluding Exchange.)		
England.	Exchange ¹ 1s ² d.	TOTAL. Rs.		INDIA.		England.	Exchange ¹ 1s ² d.	TOTAL. Rs.				
				Imperial.	Provincial and Local.			Rs.	Rs.			
5,560,700	2,980,300	39,346,200	-366,900	10,339,500	21,227,500	5,999,000	3,142,400	40,708,400	+ 833,200	+ 1,200,200		
...	...	4,200	-1,600	...	3,600	...	...	3,600	-2,200	-600	
96,900	483,500	9,876,600	+ 106,100	10,005,000	42,000	...	...	10,047,000	+ 276,500	+ 170,400	
...	5,585,500	-52,600	4,284,400	...	959,600	502,600	5,746,600	+ 89,400	+ 142,000			
1,14,000	857,000	2,571,000	-1,800	...	...	1,719,200	900,500	2,619,700	+ 3,400	+ 5,200	
218,900	109,500	466,800	-1,500	170,100	...	218,900	114,700	503,700	+ 36,300	+ 37,700		
811,900	405,900	1,233,900	...	17,300	...	853,500	447,100	1,317,900	+ 42,800	+ 43,800		
...	...	418,900	+ 106,100	563,500	...	...	...	563,500	+ 250,700	+ 144,600	
2,102,500	1,081,200	3,254,600	-6,900	8,200	...	2,185,300	1,144,700	3,335,200	+ 13,200	+ 20,100		
...	149,100	-81,200	114,700	10,200	...	...	...	124,900	-105,400	-24,200	
...	64,100	-15,900	80,000	...	...	...	...	80,000	...	+ 15,900	
5,674,200	2,937,100	23,614,500	+ 52,300	15,243,200	52,200	5,936,500	3,109,600	24,341,500	+ 606,800	+ 554,500		
...	...	931,000	+ 12,400	560,000	398,100	...	...	958,100	+ 39,500	+ 27,100	
...	...	1,313,600	-900	782,800	563,100	...	...	1,345,900	+ 31,400	+ 32,300	
2,600	1,300	977,500	-3,200	314,400	715,500	600	300	1,030,800	+ 51,100	+ 54,300		
2,600	1,300	3,222,100	+ 8,300	1,652,200	1,676,700	600	300	3,334,800	+ 122,000	+ 113,700		
56,000	28,000	1,197,600	+ 2,200	1,299,600	...	14,900	7,800	1,322,300	+ 147,100	+ 144,900		
100,600	50,300	4,644,500	-194,000	385,900	4,964,900	87,500	45,800	5,484,100	+ 650,100	+ 844,100		
156,600	78,300	5,842,100	-191,800	1,685,500	4,964,900	102,400	53,600	6,806,400	+ 797,200	+ 989,000		
1,879,000	940,000	18,415,800	-147,800	15,960,800	...	1,991,000	1,042,900	18,994,700	+ 328,200	+ 476,000		
2,410,700	1,213,300	4,585,600	-61,000	912,600	...	2,496,800	1,307,800	4,717,200	-23,900	+ 37,100		
17,500	8,700	1,049,900	-455,000	38,900	...	5,300	2,800	47,000	-1,452,000	-997,000		
4,324,100	2,162,000	24,051,300	-663,800	16,912,300	...	4,493,100	2,353,500	23,758,900	-1,147,700	-483,900		
3,500	2,800	8,400	+ 5,600	...	...	...	...	...	...	-5,600	
323,700	8,161,800	96,088,800	-1,157,900	45,837,700	27,924,900	16,531,600	8,659,400	98,953,600	+ 1,209,300	+ 2,367,200		
...	...	700,000	+ 700,000	...	...	...	...	...	...	-700,000	
...	...	717,900	+ 834,700	...	...	...	...	924,700	-807,900	-1,642,600	
6323,700	8,161,800	97,506,700	+ 376,800	45,837,700	27,000,200	16,531,600	8,659,400	98,028,900	+ 401,400	+ 24,600		
Deduct—Decrease on account of Ex- change				-1,064,100	Add—Increase (+) or Deduct—Decrease (-) on account of Exchange				-566,500	+ 497,600		
TOTAL INCLUDING EX- CHANGE				-687,300	TOTAL INCLUDING EX- CHANGE				-165,100	+ 522,200		

REVISED ESTIMATE, 1898-99.

India.	England.	Exchange.	Total.	India.	England.	Exchange.	Total.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1,700,200	788,000	394,000	2,882,200	2,427,300	681,000	356,700	3,465,000
687,600	3,100	1,500	692,200	848,300	1,100	600	850,000
-4,100	...	...	-4,100	...	...	...	...
2,383,700	791,100	395,500	3,570,300	3,275,600	682,100	357,300	4,315,000

* See foot-note to Statement A.

C.—Statement of Receipts and Disbursement

	ACCOUNTS, 1897-98.			REVISED ESTIMATE, 1898-99.			BUDGET ESTIMATE, 1898-99.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Ru.	£		Ru.	£		Ru.	£	
Revenue (from Statement A)	96,139,287	193,662	96,332,949	101,217,400	232,500	101,449,900	101,645,000	207,100	101,853,000
Exchange added to Revenue	109,055	...	109,055	116,200	...	116,200	108,500	...	108,500
TOTAL	96,248,342	193,662	96,442,004	101,333,600	232,500	101,566,100	101,754,400	207,100	101,961,500
Permanent Debt incurred—									
<i>Sterling Debt</i> —									
India 2½ p. c. Stock . . . . .	...	3,500,000		...	5,297,700		...	...
<i>Rupee Debt</i> —									
3½ p. c. Rupee Loan	3,000,120	...		1,200,000			...	...
TOTAL	3,000,120	3,500,000	6,500,120	1,200,000	5,297,700	6,497,700	...	...	...
NET			6,077,779			2,867,600			0
Temporary Debt incurred—									
<i>Temporary Loans</i> . . . . .	...	6,000,000		6,000,000	...	4,500,000	4,500,000	...	4,500,000
NET				5,000,000		0			0
Unfunded Debt—									
<i>Treasury Notes</i>	200	...		...	...		...	...
<i>Deposits of Service Funds</i>	142,309	...		143,200	...		144,800	...	
<i>Savings Bank Deposits</i>	3,867,850	...		3,956,200	...		4,005,500	...	
TOTAL	4,010,359	...	4,010,359	4,099,400	...	4,099,400	4,210,300	...	4,210,300
NET			0			291,600			291,600
Deposits and Advances—									
<i>Balances of Provincial Allotments</i>	203,232	...		1,419,900	...		...	...
<i>Appropriation for reduction of Debt</i> . . . . .	...	...		422,600	...		603,900	...	
<i>Excluded Local Funds</i>	851,848	...		804,700	...		803,400	...	
<i>Railway Funds</i>	40,179	...		71,000	...		52,100	...	
<i>Deposits of Sinking Funds</i>	12,500	...		13,100	...		13,700	...	
<i>Departmental and Judicial Deposits</i>	22,472,638	...		19,972,200	...		20,198,100	...	
<i>Advances</i>	8,057,183	2,097		10,033,800	200		3,517,100	...	
<i>Suspense Accounts</i>	212,510	...		78,300			22,200	...	
<i>Exchange on Remittance Accounts, net</i>	4,665,176	...		...	...		4,18,400	...	
<i>Miscellaneous</i>	133,308	150		...	...		...	...
TOTAL	37,254,874	2,247	37,257,121	32,815,600	200	32,815,800	25,628,900	...	25,628,900
NET			3,944,660			869,900			0
Carried over	140,513,695	9,695,909		139,448,600	10,030,400		131,593,600	4,707,100	

of the Government of India, in India and in England.

	ACCOUNTS, 1897-98.			REVISED ESTIMATE, 1898-99.			BUDGET ESTIMATE, 1899-1900.		
	India.	England.	Total	India.	England.	Total	India.	England.	Total
	Rs.	£		Rs.	£		Rs.	£	
Expenditure, Imperial and Provincial (from Statement B)	76,939,069	16,198,263	93,137,332	71,603,300	16,323,700	87,927,000	73,762,600	16,531,600	90,294,200
Exchange, charged as Expenditure	9,121,561	...	9,121,561	8,161,800	...	8,161,800	8,059,400	...	8,659,400
Add—Provincial Surpluses, transferred to "Deposits"	203,232	...	203,232	1,419,900	...	1,419,900	...	...	...
Deduct—Provincial Deficits, charged against "Deposits"	660,910	...	660,910	2,000	...	2,000	924,700	...	924,700
TOTAL	85,602,952	16,198,263	101,801,215	81,183,000	16,323,700	97,506,700	81,497,300	16,531,600	98,028,900
Expenditure not charged to Revenue—									
Capital outlay on Railways and Irrigation Works	3,053,687	815,583		2,383,700	791,100		3,275,600	682,100	
Exchange on Expenditure not charged to Revenue	459,271	...		395,500	...		357,300	...	
TOTAL	3,512,958	815,583	4,328,541	2,779,200	791,100	3,570,300	3,632,900	682,100	4,315,000
Permanent Debt discharged—									
<i>Sterling Debt—</i>									
India 4 p. c. Stock . . . . .	...	2,802		...	200		...	...
India 3½ p. c. Debentures Oude and Rohilkund Railway Debenture Stock . . . . .	...	...		...	3,000,000		...	...
Rupee Debt—									
5½ p. c. Loans . . . . .	...	...		100	...		...	...
5 p. c. Loans . . . . .	...	...		17,000	...		...	...
4½ p. c. Loans . . . . .	...	7,950		4,000	...		4,000	...	
4 p. c. Loans . . . . .	...	210,203		167,500	...		160,000	...	
3½ p. c. Loans . . . . .	...	192,210		56,000	...		26,000	...	
Treasury Bills . . . . .	...	...		600	...		...	...
Stock Notes . . . . .	...	176		...	...		...	...
TOTAL	419,539	2,802	422,341	245,200	3,384,900	3,630,100	190,000	...	190,000
NET			0			0			190,000
Temporary Debt discharged—									
<i>Temporary Loans</i> . . . . .	...	1,000,000	1,000,000	...	6,000,000	6,000,000	...	4,500,000	4,500,000
NET			0			0			0
Unfunded Debt—									
Special Loans	12,139	...		...	...		...	...
Deposits of Service Funds	113,608	...		113,700	...		113,300	...	
Savings Bank Deposits.	4,192,798	...		3,694,100	...		3,575,100	...	
TOTAL	4,318,545	...	4,318,545	3,807,800	...	3,807,800	3,688,400	...	3,688,400
NET			208,186			0			0
Deposits and Advances—									
Balances of Provincial Allotments	660,910	...		2,000	...		924,700	...	
Excluded Local Funds	852,089	...		787,400	...		773,200	...	
Railway Funds	61,162	...		74,200	...		51,500	...	
Departmental and Judicial Deposits	22,331,279	...		19,846,600	...		20,239,500	...	
Advances	9,506,648	938		9,904,900	...		3,410,800	...	
Suspense Accounts	200,408	...		39,100	...		17,000	...	
Exchange on Remittance Accounts, net . . . . .	...	...		956,500	...		...	...
Miscellaneous	698,648	979		335,200	...		336,800	...	
TOTAL	34,310,544	1,917	34,312,461	31,945,900	...	31,945,900	25,753,500	...	25,753,500
NET			0			0			224,600
Carried over	128,164,538	18,088,565		119,961,100	26,499,700		114,762,100	21,713,700	

C.—Statement of Receipts and Disbursements

	ACCOUNTS, 1897-98.			REVISED ESTIMATE, 1898-99.			BUDGET ESTIMATE, 1898-99.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rx.	£		Rx.	£		Rx.	£	
Brought forward	140,513,695	9,695,909		139,448,600	10,030,400		131,593,600	4,707,100	
Loans and Advances by Imperial Government	100,109	...	100,109	140,800	...	140,800	116,100	...	116,100
NET			44,963				40,000		
Loans and Advances by Provincial Governments	858,044	...	858,044	893,400	...	893,400	624,700	...	624,700
NET			0				222,500		
Capital Receipts from Railway Companies—On account of Subscribed Capital Repayments	660,654	1,190,500		1,077,800	1,988,600		525,600	2,718,600	
	1,423,847	4,061		1,577,700	43,200		1,356,700	3,000	
TOTAL	2,084,501	1,194,561	3,279,062	2,655,500	2,031,800	4,687,300	1,882,300	2,721,600	4,603,900
NET			0				0		
Remittances—									
Inland Money Orders	25,714,421	...		26,850,000	...		28,000,000	...	
Other Local Remittances	...	...		739,100	...		751,900	...	
Other Departmental Accounts	423,844	...		780,200	...		488,000	...	
Net Receipts by Civil Treasuries from—									
Post Office	...	...		216,500	...		373,400	...	
Telegraph	140,445	...		37,000	...		11,300	...	
Guaranteed Railways	2,559,191	...		3,583,000	...		3,115,300	...	
Public Works	...	...		1,904,900	...		937,000	...	
Net Receipts from Civil Treasuries by—									
Post Office	357,579	...		...	...		...	...
Marine	221,307	...		205,300	...		239,300	...	
Military	18,562,120	...		16,114,900	...		15,423,400	...	
Public Works	794,622	...		...	...		...	...
Remittance Account between England and India—									
Railway transactions	891,936	595,731		939,300	1,002,000		1,238,000	502,000	
Other	1,053,180	213,198		488,560	230,900		421,100	166,800	
TOTAL	50,718,651	808,929	51,527,580	51,858,700	1,232,900	53,091,600	50,997,700	668,800	51,666,500
NET			0				745,200		
Secretary of State's Bills drawn	...	9,506,077	9,506,077	...	19,000,000	19,000,000	...	17,000,000	17,000,000
TOTAL RECEIPTS	194,275,000	21,205,476		194,997,000	32,295,100		185,214,400	25,097,500	
Opening Balance	13,873,752	2,832,354		15,982,443	2,534,244		17,072,043	4,304,444	
GRAND TOTAL	208,148,752	24,037,830		210,979,443	34,829,344		202,286,443	29,401,944	

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 20th March 1899.

W. H. DOBBIE,
Deputy Comptroller General.

of the Government of India, in India and in England—continued.

	ACCOUNTS, 1897-98.			REVISED ESTIMATE, 1898-99.			BUDGET ESTIMATE, 1899-1900.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	Rs.	£		Rs.	£		Rs.	£	
Brought forward	128,164,538	18,018,565		119,961,100	26,499,700		114,762,100	21,713,700	
Loans and Advances by Imperial Government	55,146	...	55,146	100,800	...	100,800	127,900		127,900
NET			0			0			11,800
Loans and Advances by Provincial Governments	1,411,593	...	1,411,593	670,900	...	670,900	861,700		861,700
NET			553,549			0			237,000
Payments to Railway Companies on Capital Account—									
For discharge of Debentures	...	24,123							
For Expenditure	3,146,849	1,514,927		3,528,800	805,500		2,663,600	1,248,600	
TOTAL	3,146,849	1,539,050	4,685,899	3,528,800	2,029,400	6,158,200	2,663,600	3,197,300	5,860,900
NET			1,406,837			1,470,900			1,257,000
Remittances—									
Inland Money Orders	25,714,510	...		26,850,000	...		28,000,000	...	
Other Local Remittances	244,503	...		739,100	...		751,900	...	
Other Departmental Accounts	429,615	...		780,200	...		488,000	...	
Net Payments into Civil Treasuries by—									
Post Office	...	...		216,500	...		373,400	...	
Telegraph	140,485	...		37,000	...		11,300	...	
Guaranteed Railways	2,559,191	...		3,523,000	...		3,115,300	...	
Public Works	...	...		1,224,900	...		937,000	...	
Net Issues from Civil Treasuries to—									
Post Office	357,579	...		...	...		...	...
Marine	224,333	...		205,300	...		239,300	...	
Military	18,562,120	...		16,114,900	...		15,422,400	...	
Public Works	804,260	...		...	...		...	...
Remittance Account between England and India—									
Railway transactions	592,497	895,170		1,002,000	939,300		502,000	1,238,000	
Other	226,345	1,050,801		257,700	456,500		199,000	435,600	
TOTAL	49,915,438	1,945,971	51,861,409	50,950,600	1,395,800	52,346,400	50,039,600	1,673,600	51,713,200
NET	...	...	333,829			0			46,700
Secretary of State's Bills paid	9,472,745	...	9,472,745	18,695,200	...	18,695,200	17,152,100	...	17,152,100
TOTAL DISBURSEMENTS	192,166,309	21,503,586		193,907,400	30,524,900		18,5607,000	26,584,600	
Closing Balance	15,982,443	2,534,244		17,072,043	4,304,444		16,679,443	2,817,344	
GRAND TOTAL	208,148,752	24,037,830		210,979,443	34,829,344		202,286,443	29,401,044	

A. F. COX,
Comptroller General.

H. H. RISLEY,
Off. Secretary to the Government of India.

D.—Account of Provincial and Local Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.

Provincial and Local Balances.

NOTE.—These balances do not include the Balances of Deposits and Advances upon Local Fund Accounts.

	India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. P. and Oudh.	Punjab.	Madras.	Bombay.	Total.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Accounts, 1897-98.										
Balance at end of 1896-97	12,735	46,726	413,744	128,319	569,652	60,638	300,886	616,069	523,347	2,572,116
Added in 1897-98 . . .	...	...	177,510	...	...	25,722	...	...	...	203,232
Spent in 1897-98 . . .	1,407	10,885	...	39,637	279,146	...	2,111	170,433	157,291	660,910
Balance at end of 1897-98 .	11,328	35,841	591,254	88,682	290,506	86,360	198,775	445,636	366,056	2,114,438
Revised Estimate, 1898-99.										
Balance at end of 1897-98 (by Accounts).	11,328	35,841	591,254	88,682	290,506	86,360	198,775	445,636	366,056	2,114,438
Added in 1898-99 . . .	...	44,800	279,600	63,100	284,400	378,500	126,700	146,100	96,700	1,419,900
Spent in 1898-99 . . .	2,000	...	...	...	...	...	...	...	...	2,000
Balance at end of 1898-99 .	9,328	80,641	870,854	151,782	574,906	464,860	325,475	591,736	462,756	3,532,338
Budget Estimate, 1899-1900.										
Balance at end of 1898-99 (by Revised Estimate).	9,328	80,641	870,854	151,782	574,906	464,860	325,475	591,736	462,756	3,532,338
Spent in 1899-1900 . . .	900	23,900	126,800	117,200	145,700	80,000	66,100	196,300	167,800	924,700
Balance at end of 1899-1900	8,428	56,741	744,054	34,582	429,206	384,860	259,375	395,436	294,956	2,607,638

W. H. DOBBIE,
Deputy Comptroller General.

A. F. COX,
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Off. Secretary to the Government of India.

FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 20th March 1899.

E.—Statement of Net Revenue and Expenditure—India and England.
Part I.—Income.

REVENUE.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900
I.—Land Revenue, etc.:			
1. Land Revenue	25,626,283	Rx.	Rx.
2. Forest	1,735,027	27,627,600	27,590,300
3. Tributes from Native States	683,629	1,834,600	1,750,000
		939,700	937,500
<i>Deduct—</i>			
Assignments	28,449,941	30,401,900	30,315,300
	1,117,466	1,125,600	1,148,300
	NET	27,127,475	29,276,300
II.—Opium, Net Receipts	2,788,744	3,326,500	3,344,500
<i>Deduct—</i>			
Assignments	5,099	5,700	5,700
	NET	2,783,645	3,321,400
III.—Taxation:			
1. Salt	8,565,524	9,008,900	8,723,600
2. Stamps	4,783,877	4,784,500	4,841,800
3. Excise	5,455,441	5,701,600	5,752,500
4. Provincial Rates	3,717,500	3,946,000	3,946,400
5. Customs	4,555,073	4,803,200	4,811,500
6. Assessed Taxes	1,881,233	1,917,900	1,930,500
7. Registration	485,419	452,600	400,500
<i>Deduct—</i>			
Assignments	29,417,127	30,614,700	30,202,800
	419,183	427,800	427,800
	NET	29,027,944	30,186,900
IV.—Miscellaneous Receipts (i.e., Mint, Gain by Exchange and Miscellaneous)	—	—	—
	—	376,245	292,000
Excess of Expenditure over Income	—	59,315,309	63,076,600
	—	5,359,211	—
	NET	64,674,520	63,076,600
			62,477,000
			62,477,000

Part II.—Expenditure.

CHARGES.	Accounts, 1897-98.	Revised Estimate, 1898-99.	Budget Estimate, 1899-1900.
I.—Debt Services	Rx.	Rx.	Rx.
II.—Military Services:	—	2,600,019	—
1. Army	26,114,910	23,126,500	22,839,600
2. Military Works	1,115,824	1,143,400	1,271,400
3. Special Defence Works	23,708	8,400	—
	NET	27,854,442	24,278,300
III.—Collection of Revenue:			
1. Land Revenue, including District Administration	4,187,601	4,085,000	4,209,400
2. Forest	1,001,689	1,010,200	1,007,700
3. Other Heads	1,412,314	1,412,500	1,540,700
	NET	6,601,604	6,507,700
IV.—Commercial Services:			
<i>Net Expenditure—</i>			
Railway	1,432,616	878,100	880,600
Telegraph . . . . .	...	...	26,100
	1,432,616	878,100	906,700
<i>Deduct—Net Receipts—</i>			
Irrigation	425,779	239,600	116,300
Post Office	149,689	165,100	112,100
Telegraph	257,830	30,900	...
	833,304	441,600	228,400
	NET	599,312	436,500
V.—Civil Services:			
1. Civil Departments	14,016,036	13,967,500	14,607,600
2. Miscellaneous Civil Charges	5,058,579	5,120,000	5,189,800
3. Famine Relief and Insurance	5,363,125	1,176,100	1,129,600
4. Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	3,792	4,200	3,600
5. Civil Works	3,635,289	4,002,300	4,846,100
<i>Add or Deduct—</i>			
Provincial Surplus or Deficit	28,076,821	24,270,100	25,776,700
	457,678	1,417,900	924,700
	NET	27,619,143	25,688,000
Excess of Income over Expenditure	—	64,674,520	59,017,200
	—	...	4,059,400
	NET	64,674,520	63,076,600
			62,477,000

W. H. DOBBIE,
Deputy Comptroller General.
FORT WILLIAM,
FINANCE AND COMMERCE DEPARTMENT;
The 20th March 1899.

A. F. COX,
Comptroller General.

H. H. RISLEY,
Offg. Secretary to the Government of India.

Memorandum by the Honourable Major-General Sir
Edwin Collen, K.C.I.E., on Military Expenditure.

The estimates with which the Military and Marine Department of the Government of India is concerned, are—

- I—Indian Military Estimates.
- II—Home (India) Military Estimates.
- III—Military Works Estimates.
- IV—Marine Estimates.

2. They will be dealt with in this memorandum in the order given above.

I.—Indian Military Estimates.

Revised Estimates, 1898-99.

3. The revised Indian Military Estimates for 1898-99, compared with the budget for the year, show a net saving of Rx. 520,800 caused by an increase in receipts of Rx. 2,200 and a decrease in expenditure of Rx. 518,600.

Comparison—
Revised for 1898-99,
and
Budget for 1898-99.

4. The more important causes which have led to the decrease in expenditure are as under :—

- (a) There is a decrease of Rx. 344,300 on account of military operations and an increase of Rx. 53,200 on account of special services, thus giving a net decrease of Rx. 291,100 on account of military operations and special services. The decrease on account of military operations is mainly due to the large expenditure on account of field operations on the North-West Frontier, which was anticipated when the budget was framed, not having been incurred, owing to the cessation of those operations earlier than was expected, and also to various changes in the strength and organisation of the forces which were mobilised. On the other hand, the increase on account of special services is chiefly caused by the augmented garrisons in the Malakand and Tochi Valley not having been reduced on as early a date as was anticipated.
- (b) Another cause of decrease, amounting to Rx. 65,000, was the fall in the prices of food supplies for men and animals.
- (c) There was also a decrease of Rx. 41,200 on account of exchange compensation allowance, owing to exchange having been favourable during the year.
- (d) Again, savings accrued owing to the authorised strength of British infantry being short by one battalion for a part of the year (Rx. 36,700); to the employment of the 1st Bengal Infantry at Mauritius, and to the retention for service in East Africa of the 27th Bombay Infantry and the head-quarters wing of the 4th

Bombay Rifles for longer periods than were anticipated. The Military Estimates were relieved of expenditure on account of the two latter items to the extent of Rx. 18,000 and Rx. 15,400, respectively, the charges having been borne by Her Majesty's Imperial Government. The Military Estimates were further relieved of expenditure to the extent of Rx. 24,100 on account of the pay and allowances of officers whose services were placed at the disposal of the Civil Department for plague duty.

- (e) A lapse of Rx. 20,000 has also occurred in the budget for 1898-99, as the orders of the Secretary of State on the question of increasing the establishment of Commissariat-Transport officers could not be given effect to in that year.
- (f) In addition to the foregoing, the following are the chief causes which contributed towards reducing expenditure :—
 - (i) Under Grant 1 (*Army and Garrison Staff*) there are savings amounting to Rx. 14,500 owing chiefly to absence of officers on furlough.
 - (ii) Under Grant 3 (*Regimental Pay, Allowances and Charges*) there are savings to the extent of Rx. 29,000, owing to fluctuations in the strength of the troops.
 - (iii) Under Grant 4 (*Commissariat Establishments, Supplies and Services*) the savings aggregate Rx. 28,500, and are due to smaller purchases of malt-liquor owing to decreased consumption (Rx. 14,000); and to less expenditure on other accounts.
 - (iv) Under Grant 10 (*Ordnance Establishments, Stores and Camp Equipage*) the savings aggregate Rx. 20,000 owing chiefly to fluctuations in establishments and smaller purchases of camp equipage and other stores.

5. The total decrease in expenditure was, however, to some extent counterbalanced by certain increases, the more important of which are the following :—

- (a) Special bounties and advances of deferred pay were paid to a limited number of men of certain British regiments serving in India, to induce them to extend their service with the colours. This causes an increase to the extent of Rx. 31,900.
- (b) Judging from the experience of the first nine months there will be larger expenditure to the extent of Rx. 15,000 on account of the ordinary conveyance of troops and stores.
- (c) Owing to the existence of plague in India, it has been found necessary to give additional grants-in-aid, to certain cantonments in the Bombay Command, to meet expenditure on plague operations.
- (d) Under Grant 9 (*Medical Establishments, Supplies and Services*) there is larger expenditure to the extent of Rx. 10,000 chiefly in the purchase of medical supplies.

Estimates, 1899-1900.

6. The estimates for 1899-1900, in the net, amount to Rx. 16,095,700, or Rx. 1,155,100 less than the budget for 1898-99. This is due to a decrease in receipts of Rx. 16,400 and in expenditure of Rx. 1,171,500.

Comparison—
Budget for 1898-99,
and
Estimate for 1899-1900.

7. In comparing the estimates of next year with the budget for the current year, it will be found that the decrease in *receipts* is mainly due to less issues on payment of commissariat supplies being anticipated than in the current year owing to the cessation of field operations.

8. The decrease in *expenditure* is accounted for as follows:—

- (a) A saving of Rx. 1,176,500 occurs in the provision for military operations and special services.
- (b) In consequence of the higher rates of exchange adopted for the estimates of 1899-1900, a saving of Rx. 120,000 is anticipated in the pay of British troops and of Rx. 20,800 in exchange compensation allowance.
- (c) A saving, amounting to Rx. 60,000, is due to an anticipated fall in the prices of food supplies for men and animals as compared with the prices adopted for the current year's budget.
- (d) Again, savings to the extent of Rx. 21,200 will accrue owing to the cost of the 1st Bengal Infantry while stationed at Mauritius being borne by Her Majesty's Government.
- (e) Another cause of saving, resulting directly from the cessation of field operations, is that the provision for expenditure on account of non-effective services is reduced by Rx. 22,500 as regards extra pensionary allowances, and by Rx. 14,500 for war medals.
- (f) In addition to the foregoing, the following reductions in expenditure are anticipated:—
 - (i) Under Grant 3 (*Regimental Pay, Allowances and Charges*) savings to the extent of Rx. 45,000 are anticipated owing to probable fluctuations in strength and other causes.
 - (ii) Under Grant 4 (*Commissariat Establishments, Supplies and Services*) savings, amounting to Rx. 32,800, are expected, owing to (1) smaller purchases of malt-liquor (Rx. 12,800); (2) to the special grant (Rx. 10,000) made in the preceding year for purchase of transport animals to complete the authorised complement of mobilisation animals not having been repeated; and (3) to smaller provision (Rx. 10,000) as against Rx. 20,000 in 1898-99 having been made for additional officers for the Commissariat-Transport Department.
 - (iii) Under Grant 6 (*Clothing Establishments, Supplies and Services*) reduced expenditure of about Rx. 17,400 is anticipated, owing to smaller purchases of certain articles being necessary.
 - (iv) Under Grant 10 (*Ordnance Establishments, Stores and Camp Equipage*) there will be savings, aggregating Rx. 10,300, due chiefly to anticipated variations in establishments, and also to a smaller provision having to be made for the conversion of the equipment of the batteries of the field army to that suitable for the 15-pounder projectiles.

9. The foregoing decreases in expenditure will, however, be partly counter-balanced by certain increases, of which the following are the more important:—

- (i) Increased provision to the extent of Rx. 114,600 has been made for messing allowance to the British Army. In this connection it may be mentioned that, as explained in my memorandum of last year, the details connected with the measures to be adopted in India, in furtherance of the improvements made in the position of the non-commissioned officers and men of the British Army in all parts of Her Majesty's dominions, were not settled when the budget for 1898-99 was closed; provision, therefore, was made therein for only Rx. 200,000. During the currency of that year the matter was, however, finally settled, and with the sanction of the Secretary of State certain measures were adopted in India with effect from the 1st June 1898. These measures involve the abolition of deferred pay, and the grant of a gratuity on discharge or transfer to the Army Reserve; also the grant of messing allowance of $2\frac{1}{4}$ annas per diem in addition to usual pay and extra-duty pay, and the free issue of groceries, for which the soldier had up to that time been required to pay 9 pies per diem. I may mention that the soldiers who were in the service at the time these changes were introduced had the option of accepting them, or continuing under the arrangements they were intended to supersede. These considerations and the fact that expenditure for the whole, instead of a part, of a year has to be provided for, account for the increase in the provision for this allowance in the estimate of next year.
- (ii) Provision to the extent of Rx. 39,500 has been made for providing the mobilisation equipment of the additional corps (line of communications) included among the extra units of the field army; and of Rx. 37,600 for maintaining a reserve of compressed fodder to facilitate mobilisation requirements. A sum of Rx. 18,400 has also been provided for the supply of camel saddles for the 3rd and 4th Divisions and extra units of the field army.
- (iii) A sum of Rx. 20,700 has been provided for the re-establishment of Cantonment Hospitals.
- (iv) There will also be increased expenditure to the extent of Rx. 17,200 due to the raising of an additional Native mountain battery.
- (v) Increased provision, amounting to Rx. 16,800, has also been made on account of the ordinary movements of troops and stores, as it is anticipated that the reliefs next year will be heavier than they were this year.
- (vi) Larger provision to the extent of Rx. 14,000 has been made for camps of exercise.
- (vii) Another cause of increased expenditure, amounting to Rx. 13,800, is the return of the head-quarters wing of the 4th Bombay Rifles and the anticipated return from Mombassa early next year of the 27th Bombay Infantry, the cost of which during its absence from India has been borne by Her Majesty's Imperial Government.
- (viii) There will also be larger expenditure to the extent of Rx. 10,000 on account of medical supplies and services.

(ix) The expenditure side of the budget estimate for next year is also increased by reason of a smaller deduction in India to adjust excess provision in the Home Estimate—Rx. 48,300.

10. A statement is appended showing the net amounts under each of the 20 Grants for effective and non-effective services, and for military operations:—

Grants.		STRENGTH.		DIFFERENCE ON NET ESTIMATES.		Remarks.	
		1899-1900.		1898-99.			
		British Army	Native Army	Total	1899-1900.	1898-99.	
1	Army and Garrison Staff	541,290	541,210	541,290	80	...	
2	Administrative Staff	205,542	208,892	205,542	...	3,350	
3	Regimental Pay, Allowances and Charges	8,098,142	8,392,856	8,098,142	...	294,714	
4	Commissariat Establishments, Supplies and Services	3,382,430	3,166,013	3,382,430	216,417	...	
5	Remount and Veterinary Establishments, Supplies and Services	344,411	336,909	344,411	7,502	...	
6	Clothing Establishments, Supplies and Services	207,894	204,775	207,894	3,119	...	
7	Barrack Establishments, Supplies and Services	243,808	229,950	243,808	13,858	...	
8	Administration of Martial Law	42,905	43,189	42,905	...	284	
9	Medical Establishments, Supplies and Services	743,078	712,231	743,078	30,847	...	
10	Ordnance Establishments, Stores and Camp Equipage	709,373	656,359	709,373	53,014	...	
11	Ecclesiastical	39,092	27,972	39,092	5,000	...	
12	Education	46,926	47,291	46,926	...	365	
13	Sea Transport Charges	57,222	56,267	57,222	955	...	
14	Miscellaneous Services	368,847	212,088	368,847	156,761	...	
15	Volunteer Corps	202,564	196,707	202,564	5,857	...	
Total, Effective Services Rx.		15,227,464	15,032,707	15,227,464	493,470	298,713	
Non-Effective Services.							
16	Rewards for Military Services	16,228	32,445	16,228	...	16,217	
17	Military Pensions to Europeans	98,364	106,197	98,364	...	7,833	
18	Military Pensions to Natives	709,304	727,373	709,304	...	18,069	
19	Widows' Pensions and Compassionate Allowances	—58,789*	—54,952*	—58,789*	—3,837	...	
20	Departmental Pensions	64,225	62,130	64,225	2,095	...	
Total, Non-Effective Services Rx.		829,932	873,193	829,932	—1,742	42,119	
Military Operations Rx.		38,904	1,344,900†	38,904	...	1,306,996	
Grand Total Rx.		16,095,700	17,260,800	16,095,700	491,728	1,646,828	
Net decrease Rx. ...		1,155,100					

* The bulk of subscriptions of officers to Indian Military Service Family Pensions is received in India, while most of the expenditure is incurred at home. The receipts in India, therefore, exceed the expenditure in India, and hence, as the figures in the above statement are net, there must be a minus entry.

† In my memorandum on military expenditure last year the heading "Military Operations" did not appear, although it did appear in the Financial Statement, the charges being included in my memorandum under Grant 14. The figure adopted above differs from that in the Financial Statement for last year, by reason of a change in classification involving a redistribution between ordinary charges and warlike operations.

II.—Home (India) Military Estimates.

Revised Estimates, 1898-99.

11. The second of the estimates with which the Military Department is concerned is the Home estimate for army effective and non-effective charges.

Comparison—
Revised for 1898-99,
and
Budget for 1898-99.

The Home Budget Estimates for 1898-99 provided for a gross expenditure of £4,469,300, while in the Revised Estimates provision has been made to the extent of £4,324,100.

12. The saving of £145,200 in the Revised, as compared with the Budget Estimate for 1898-99, is chiefly due to decrease in the payments for ordnance stores, owing, to a great extent, to the reduction of demands made by India. It is also due to reduced payments on account of the furlough allowances of officers of the Indian Service, and of the pay and pensions of non-effective and retired officers of the Indian Service. These decreases are, however, partly counterbalanced by larger payments having been made to the War Office in settlement of their claims for 1897-98 on account of the effective and non-effective service of the British forces serving in India, than were anticipated when the Budget Estimate was framed.

13. There is also an increase of £10,400 on account of receipts in the Revised, as compared with the Budget Estimates for 1898-99, due chiefly to larger receipts being anticipated on account of the Indian Troop Service, and in the value of articles in possession of regiments on their transfer from the Indian to the British establishment.

14. The net figures of the revised, therefore, show a saving of £155,600 on those of the Budget Estimate for 1898-99 due, as explained above, to a decrease in expenditure of £145,200 and an increase in receipts of £10,400.

Estimates, 1899-1900.

Comparison—
Budget for 1898-99,
and
Estimate for 1899-1900.

15. The receipts and expenditure for 1899-1900 are as follows:—

				Receipts.	Expenditure.	Net expenditure.
				£	£	£
Effective	...	...	...	51,900	1,996,300	1,944,400
Non-effective	...	...	...	15,500	2,496,800	2,481,300
			Total	...	67,400	4,493,100
						4,425,700

16. Compared with the budget for 1898-99, larger receipts to the extent of £18,100 are anticipated in 1899-1900, owing to the same causes as those which have led to the figures on account of receipts being increased in the Revised Estimate for 1898-99. The total gross expenditure for 1899-1900 is, however, higher by £23,800 than the amount provided in the budget for the preceding year, owing chiefly to larger amounts being provided for payment to the War Office on account of the effective and non-effective services of the British forces serving in India, as the amounts adopted on this account in the budget of the preceding year were too low. These increases in expenditure are partly counterbalanced by provision for one transport for trooping service less than in the preceding year having been made, and by reduced expenditure being anticipated on account of pay and pensions of non-effective and retired officers of the Indian Service.

17. The gross charges on account of effective services include payments to the War Office in respect of the British forces serving in India, amounting, as estimated in the coming year, to £730,000, as against £721,000 in the estimates for 1898-99. These charges are based on the capitation rate of £7-10 for each man borne on the establishments of the British forces in India, with the addition of the charge for deferred pay issued to British soldiers on discharge or transfer to the reserve. In connection with the deferred pay, it may be mentioned that during the current financial year it was decided to abolish this concession and to substitute for it a gratuity, the effect of which will be to ultimately reduce military expenditure at Home. The other items included in the gross effective charges are furlough allowances and pay during the voyage of British forces serving in India (£108,000); furlough allowances of officers of the Indian Service (£230,000); Indian Troop Service (£260,600); passage of officers and troops otherwise than in transport (£19,000); miscellaneous (£19,000); and stores for India (£629,700).

The gross charges on account of non-effective services are made up of the retired pay, etc., of the British forces for service in India (£551,000); pay of the non-effective Colonels of Royal Artillery (£24,800); while the pay and pensions of non-effective and retired officers of the Indian Service amount to £1,800,000, the miscellaneous pensions to £86,000, and the Indian Military Service Family Pensions to £32,000.

18. The net expenditure for 1899-1900 is more by £5,700 than that for the preceding year; and, as explained above, this is due to an increase of £18,100 in receipts and an increase of £23,800 in gross expenditure.

19. Subsequent to the estimate of 1899-1900 being closed, it was decided to defer the supply from England of certain stores to the value of £11,093 for which provision was included in those estimates. This over-provision in the Home Estimates has been adjusted by a corresponding deduction in the Indian Estimates with the result that as compared with the net expenditure of 1898-99, there will be a saving in 1899-1900 of £5,393 in the Home Expenditure.

20. The figures of actual expenditure in 1897-98, of the *Budget* and *Revised Estimates* for 1898-99, and of the *Estimate* for 1899-1900, are given below in detail for convenience of comparison :—

	Accounts, 1897-98.	Budget Estimate, 1898-99.	Revised Estimate, 1898-99.	Estimate, 1899-1900.
EFFECTIVE.				
Payments to War Office in respect of British Forces serving in India ...	729,719	721,000	744,400	730,000
Furlough Allowances and Pay during voyage of British Forces serving in India ...	98,390	108,000	112,000	108,000
Furlough Allowances of officers of the Indian Service ...	195,800	230,000	202,000	230,000
Indian Troop Service ...	228,944	267,600	284,600	260,600
Passage of officers and troops otherwise than in transports ...	17,737	19,000	12,000	19,000
Miscellaneous ...	31,651	20,000	19,500	19,000
Stores for India ...	527,141	627,900	522,900	629,700
Total ...	1,829,382	1,993,500	1,897,400	1,996,300
NON-EFFECTIVE.				
Payments to War Office for Retired Pay, etc., of British Forces for service in India ...	506,847	517,000	527,500	554,000
Pay of non-effective Colonels of Royal Artillery ...	24,518	24,800	24,200	24,800
Pay and pensions of non-effective and retired officers of the Indian Service ...	1,771,591	1,820,000	1,760,000	1,800,000
Miscellaneous pensions, etc. ...	84,443	84,000	84,500	86,000
Indian Military Service Family Pensions ...	27,446	30,000	30,500	32,000
Total ...	2,414,845	2,475,800	2,426,700	2,496,800
Total, Effective and Non-Effective ...	4,244,227	4,469,300	4,324,100	4,493,100

21. The following table shows, in detail, the expenditure for stores (including freight) from 1893-94 to 1899-1900 :—

	ACCOUNTS.					Revised Estimate, 1898-99.	Estimate, 1899-1900.
	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.		
Clothing ...	200,699	210,107	210,613	158,825	177,184	169,500	193,400
Ordnance and Miscellaneous ...	547,202	323,141	235,850	290,835	269,377	289,700	352,200
Medical ...	26,494	22,075	19,942	26,446	22,512	21,600	30,200
Commissariat ...	30,864	22,720	21,838	40,832	32,197	24,600	48,600
Chitral Relief Force ...	...	...	6,914	6,873	752	...	...
Malakand Field Force ...	...	...	...	...	23,403	16,500	...
Tochi Field Force ...	...	...	...	...	1,716	1,000	...
North-West Frontier Field Operations ...	...	...	...	...	...	...	5,300
Total ...	805,259	578,043	495,157	523,811	527,141	522,900	629,700

III.—Military Works Estimates.

Excluding English expenditure and exchange, the budget estimate for 1898-99 amounted to Rx. 1,135,800; the revised estimate of expenditure amounted to Rx. 1,113,700. There has, therefore, been less expenditure in India of Rx. 22,100.

The budget estimate for 1899-1900, excluding English expenditure and exchange, amounts to Rx. 1,299,600, or Rx. 185,900 more than that of 1898-99. The difference is due to an extra grant of Rx. 14,500 for the Barrack Department duties in the Madras Command, now taken over by the Military Works Department, and to a provision of Rx. 150,000 for defence works on the North-West Frontier.

The heads of the Military Works estimate are in round figures:—

	Rx.
For original works, including works in progress and those to be commenced	... ... 400,800
„ repairs	... ... 349,000
„ establishment	... ... 298,000
„ Barrack Department establishment, supplies, and tools and plant	... ... 86,000

The new works, 168 in number, including 63 in progress and 105 not commenced, comprise fourteen water-supply works on which Rx. 47,300 is to be spent, and Rx. 22,100 for coast and inland fortifications, the balance being made up of drainage works, hospitals, barracks, and Ordnance, Commissariat, Marine, and Remount requirements. Many of these new works are of a minor character, or are renewals. The demands are very large, and no fewer than 354 works cannot be provided for. If they had been provided for it would have meant an addition of Rx. 940,000 to the budget.

The laborious task of re-constructing the organization for the performance of the military works services has been completed, and I hope that the new arrangements will come into force at an early date.

IV.—Marine Estimates.

Revised Estimates, 1898-99.

The net figures of the Budget Estimate of the Royal Indian Marine

**Comparison—
Revised for 1898-99,
and
Budget for 1898-99.**

for 1898-99 were Rx. 142,500, the Revised Estimate stands at Rx. 123,200, showing a decrease of Rx. 19,300.

This decrease in the net expenditure is caused by excess receipts amounting to Rx. 17,500, and a reduction in expenditure to the extent of Rx. 1,800.

The excess under receipts is chiefly due to large recoveries from the Home Government in connection with the employment of Royal Indian Marine vessels on Imperial Service.

The increases in expenditure (aggregating Rx. 8,400) are chiefly due to smaller recoveries for stores issued to, and works executed for, other departments

The decreases in expenditure (aggregating Rx. 10,200) are principally due to savings in matters of establishments and up-keep; reduced expenditure on repairs to Her Majesty's ships in Indian seas and Royal Indian Marine vessels at outstations; smaller payments of exchange compensation allowance; temporary vacancies and other items.

Taking the increase against the decrease, there is a net decrease of Rx. 1,800, and adding these figures to the increased receipts, Rx. 17,500, the result is a decrease of Rx. 19,300 in the Revised as compared with the Budget Estimate.

Estimates, 1899-1900.

The net figures of the Marine Estimate for 1899-1900 are Rx. 136,950

Comparison—
Budget for 1898-99,
and
Estimate for 1899-1900.

against Rx. 142,500, the figures of the budget for 1898-99 showing a decrease of Rx. 5,550. This decrease is caused by an increase in receipts, amounting

to Rx. 7,900, due to anticipated recoveries in connection with the employment of the *Clive* on Imperial Service, counterbalanced by increased expenditure to the extent of Rx. 2,350.

General Remarks.

Having reviewed the estimates with which the Military and Marine Department of the Government of India is concerned, I would now offer the following remarks in connection with the work of the Army Departments under the administrative control of the Military Department.

The past year has happily been one during which the army of India has enjoyed a much-needed rest, but the experiences of the year 1897-98 have shown certain weak points in the military system, and every department has been engaged in considering what remedies shall be applied, while the whole question of the military position on the North-West Frontier has been examined.

The deficiencies in the transport service have also been engaging attention, and a strong Committee under the presidency of Lieutenant-General G. E. L. Sanford, was formed to consider the organisation of that important service. The Committee has submitted a valuable and elaborate report and their recommendations are now under our immediate consideration. The question of improving the ambulance transport has been taken up, and the proposals of a Committee have been submitted. Another weakness that made itself conspicuous during the late campaigns was the deficiency in mountain artillery. We have received the Secretary of State's permission to raise an additional battery.

A decision has been arrived at regarding the gauge of frontier railways; the Nowshera-Dargai line will be pushed on the 2-foot 6-inch gauge; and we have formulated proposals for providing a stock of the plant required for field service tramways and railways.

Another subject to which we have given our attention is that of house accommodation in cantonments. As is well known, difficulties have frequently occurred in obtaining house accommodation in cantonments for officers of the army, and the existing rules on the subject having been found inadequate, it has been considered expedient to make better provision for that purpose by means of legislation. A bill was introduced on the 4th November 1898. The memorials

from house-owners and the opinions of local Governments and Administrations are being carefully considered.

I have already alluded to the proposed re-organisation of the transport. Last year I mentioned that the insufficiency of the existing complement of commissariat-transport officers had been brought specially to notice in the late campaigns. After very full consideration a large increase to the establishment was recommended. The Secretary of State for India has sanctioned an immediate increase of twelve officers and has called for further information to enable him to decide what further addition is necessary.

With a view to supply the hospitals and British troops with pure milk, steps are being taken to improve the management of dairies generally, and to work dairy and grass farms in conjunction. The supply of grass to the mounted branches has been, in recent years, a matter for anxious consideration, but I hope that we are now in a fair way to attain something like success. An experimental training class for British non-commissioned officers and men in scientific grass farming has been opened at Allahabad, and other measures are being taken to generally improve the supervision of grass farms, and to make them paying concerns. The rules for the provision of grass lands for the horses of Native cavalry in the Bengal and Punjab Commands have been extended to the Native cavalry in the Bombay Command.

Considerable progress has been made in various matters connected with the manufacture and supply of munitions of war. Proposals have been made for the establishment of a factory for the manufacture of cordite on a large scale. This will enable us to be independent of England for our cordite supply and will effect a considerable economy. A site has been decided upon at Jubbulpore for the establishment of a Central Gun-Carriage Factory for all India. The three existing factories at Madras, Bombay, and Fatehgarh cannot be kept up to date economically, and the establishment of a central factory will effect a saving in the cost of establishments. The Harness and Saddlery Workshops in the Bombay Arsenal have been closed, and the work transferred to Madras. In dealing with the working of the Ordnance Department during 1897-98 in my last year's memorandum, I referred to the fact that in order to provide a central authority for the expeditious and economical supply of stores to the arsenals and depots in India, the whole of the ordnance factories in this country had been placed under the direct control of the Director-General of Ordnance in India. I would now add that as a necessary sequel to this arrangement a central office for dealing with the audit and accounts of these factories has been ordered to be formed with effect from the 1st April 1899. Pole draught is being substituted for shaft draught in batteries of horse and field artillery in India. Horse artillery batteries are also being equipped to take cordite cartridges with 12-pr. projectiles, while the field batteries are being altered to carry 15-pr. projectiles with cordite cartridges. It has been decided to carry out the re-armament of British cavalry in India with the Lee-Enfield Magazine carbine, and the artillery with the Martini-Enfield carbine as funds become available.

The equipment of additional corps of the field army for duty on the lines of communication under the plan of mobilisation will be proceeded with in 1899-1900.

The provision of remounts for the army is always a matter of the greatest importance. Various improvements and economies have been effected, and on the whole it may be claimed that satisfactory Australian and country-bred remounts are issued to the army. With a view to developing mule-breeding in India, the purchase of additional donkey stallions from Cyprus was sanctioned, and we have engaged to take a certain number of stallions annually. The increasing difficulty of obtaining donkey stallions from the continent renders it imperative that other sources of supply should be opened up.

There is no more important question than that of the sanitary condition of the army. A great deal remains to be done, but year by year we are making improvements, endeavouring to find out defects and how to remedy them. More troops are stationed in the hills during the hot weather, barracks rebuilt or renewed, and a supply of good water provided at an increasing number of stations. Investigations have been specially made into the sources of the water-supply at various places, and the most stringent precautions have been taken locally to protect the men, as far as possible, from impure water. In the Native Army a considerable progress has been made in re-building the lines; but there are still many lines which ought to be renewed. Valuable sanitary work has been done by the officers appointed for the purpose, and special investigations have been made at those stations which have been particularly afflicted by enteric disease; and water-supply and drainage schemes have been pushed on. It is hoped that the establishment of cantonment hospitals will do much to mitigate the severity of a certain class of diseases. Owing to the conservancy arrangements in cantonments in the Bombay Command being of an unsatisfactory nature, measures are being taken for gradually introducing into that Command the system which has proved successful in the Bengal and Punjab Commands. Funds have been specially provided for the improvement of the sanitary condition of the important military station of Quetta.

Marine Department.

During the past year the work in the dockyards at Bombay and Kidderpore (Calcutta) has been normal, notwithstanding the difficulties which the occurrence of plague in the former place gave rise to. The vessels of the Royal Indian Marine have been employed in the usual trooping service, which has extended to Mauritius and Durban. Experiments have been made, with some success, in sending convalescents for a sea trip during the trooping voyages. Two vessels of the Indian Marine have been many years in the service, and, although at present efficient, arrangements will have to be made to replace them before many years elapse.

EDWIN H. H. COLLEN,

Major-General.

The 20th March 1899.

Memorandum by the Honourable Sir Arthur Trevor, K.C.S.I.,
on the conclusions of the Conference of 1898 on Railway
extensions in India.

The Railway Conference of 1898 met at Viceregal Lodge, Simla, on the 15th

PRESIDENT:

His Excellency the Viceroy. (The Earl of Elgin).

MEMBERS:

The Honourable Sir James Westland, K.C.S.I.

The Honourable Major-General Sir E. H. H. Collen, K.C.I.E.

The Honourable Sir Arthur Trevor, K.C.S.I.

Mr. F. R. Upcott, Secy. to the Govt. of India, P. W. Dept.

Mr. A. R. Becher, Accountant General, P. W. Dept.

SECRETARY:

Captain W. J. McElhinny, R.E., Offg. Under-Secy. to the Govt. of India, P. W. Dept. (Railway Branch).

and 16th August 1898, and was constituted as noted in the margin. A representative of the Revenue and Agricultural Department was not included on the Committee this year, as with the exception of a group of light lines in the Madras Presidency, which are not urgent and the projects for which are incomplete, there were no famine lines brought forward that had not already been discussed in former years.

2. Twenty-three new projects were considered, of which five were set aside, one was recommended for construction by a Native State, and the remaining seventeen were held over as not yet ripe for a decision.

The line recommended for construction is the Tonk Branch, 10 miles in length and estimated to cost Rx. 40,000. It will connect Tonk with the Jeypore-Chambal Railway.

3. Of lines held over or set aside at the Conference of 1897, and neither hitherto included in the programme nor brought under negotiation outside the programme, two have now been recommended for construction by, or on the responsibility, direct or indirect, of, Government, one by a Branch Line Company, and two for construction without assistance by Native States and private enterprise.

The lines in question are shown below:—

No.	Name.	Approximate length.	Approximate cost.	Locality and agency.
<i>(a) By or on the responsibility, direct or indirect, of Government.</i>				
1	Nowshera-Mardan	40	117,600	Punjab. As part of the North Western railway.
<i>(b) Open to Branch Line Companies.</i>				
2	Midnapur-Jheria	122	1,321,200	Southern Bengal. As part of the Bengal Nagpur railway.
<i>(c) Reserved for Native States.</i>				
1	Chandipur-Taki	39	172,000	Bengal. Branch of Bengal Central railway.
<i>(d) By private enterprise.</i>				
1	Shoranur-Cochin	64	917,700	Madras. Branch of Madras railway.
1	Ammayanayakanur-Kuruvanath .	75	500,000	Madras. Branch of South Indian railway.

4. Of the two lines recommended for construction by, or on the responsibility of, Government, No. 1, the Nowshera-Mardan, has been estimated for, and provision has also been made in the ensuing programme of railway construction for its commencement.

No. 2, the Midnapore-Jheria, has been accepted for early commencement of construction for the reason that it will open out all the coal-fields at present demanding railway facilities, and at the same time provide a valuable connection for the traffic between Upper India and the east and south coasts of India. The line, which will also have a famine protective value, has been provided for within the programme.

The Chandipur-Taki Railway has been accepted for construction without any Government guarantee, and arrangements are being made by the Promoters for carrying out the survey and preparation of the detailed project by the agency of the Bengal Central Railway Company. The Shoranur-Cochin railway has also been accepted for construction by the Native State of Cochin without any Government guarantee, while the formation of an independent Company to construct the Ammayanayakanur-Kuruvanath as a tramway without a guarantee under the provisions of the Indian Tramways Act, XI of 1886, has been agreed to, subject to certain conditions.

5. As has been explained on former occasions, the extent to which it is possible to give effect to the recommendations of the Conference in regard to Capital Expenditure on railways other than such as are made by Branch Line Companies under the terms of Government of India Resolution No. 514 R. C., dated 17th April 1896, or by Native States or private Promoters without financial assistance, has been governed up to the end of the year now closing by the limitations of a programme covering the three years, 1896-97 to 1898-99. This programme provided for a total expenditure of Rx. 29,660,000, against which we expect to spend the following amounts:—

	Rx.
In 1896-97 (Actuals)	8,658,800
" 1897-98 (")	8,145,500
" 1898-99 (Revised Estimate)	8,387,500
 TOTAL	 25,191,800

The Budget Estimate for 1898-99 was prepared for Rx. 10,788,900, but owing to the late arrival of English stores consequent on the engineering strikes in England and other causes, the impossibility of working to the original programme was recognized some time ago, and the Revised Estimate has been reduced accordingly to the sum of Rx. 8,387,500 above shown.

For the three years, 1899-1900 to 1901-1902, on which we are about to enter, it has been thought advisable that we should work on a somewhat less ambitious programme, providing about 6 crores a year for new lines and extensions as against nearly 8½ crores under the previous programme. The chief object of this reduction is to give time for the earnings to overtake the expenditure. The forecast which has been prepared and approved by the Secretary of State works out accordingly to Rx. 20,322,100, distributed as under:—

	Rx.
1899-1900	6,772,700
1900-1901	6,728,400
1901-1902	6,821,000
 TOTAL	 20,322,100

The additional amount, approximately Rx. 750,000 in each year, which it will be observed has been provided, is due to the inclusion in programme limits from this year of the open line Capital expenditure of the three guaranteed companies and the anticipated expenditure by branch line companies financed on the basis of a firm guarantee instead of a rebate, which items have hitherto been dealt with outside the programme.

The sum set down for expenditure during 1899-1900 is Rx. 6,772,700. In consequence, however, of the heavy lapse, amounting to Rx. 2,401,400, on the grant for 1898-99, to which reference has already been made and which was in a great measure due to short outlay in England consequent on the failure of contractors to complete orders placed with them for stores, it has been agreed, with the concurrence of the Secretary of State, to add a sum of Rx. 1,060,000, representing a portion of this lapse to the grant for 1899-1900, and a further sum of Rx. 1,090,000 subsequently reduced to Rx. 990,000 has been provisionally added under certain conditions with the concurrence of Finance Department, subject to Secretary of State's approval. With this addition the total amount available for expenditure on construction of Railways during 1899-1900 will stand at Rx. 8,822,700.

This sum has been distributed for expenditure on Railways as under:—

	Rx.
34.—Construction of Protective Railways	490,000
48.—State Railways—Construction	3,465,000
Capital of Indian Railway Companies	2,841,900
Branch Line Companies	168,000
Guaranteed Railways and Extensions	1,107,800
East Indian Railway Company's debentures	750,000
 Total amount available	 8,822,700

6. Statement A appended to this memorandum gives the programme as modified up to date, and shows also the progress made with such of the lines accepted by Government on the recommendation of the Conference for early construction as have been brought within the programme. The distribution of the amount it shows as available for expenditure during 1899-1900 and subsequent years will, of course, be liable to modification according to circumstances.

7. Statements B and C show how matters stand in regard to lines recommended for early construction at the cost of Branch Line Companies, Native States, etc., outside the programme, and either actually taken in hand or under consideration and negotiation with a view to construction; and statement D summarises the actual and anticipated progress of railway construction generally for the two years, 1898-99 and 1899-1900.

A. C. TREVOR.

Appendix A.

Statement showing the expenditure actually incurred and the estimated further expenditure to be incurred on railways to end of 1901-1902.

Statement of Forecast of Capital Expenditure

No.	Railway.	Length.	Approximate cost according to latest information or estimates.	Expenditure to 31st March 1898.	Revised estimate, 1898-99.	
					Miles.	Rx.
1	2	3	4	5	6	Rx.
I.—FROM IMPERIAL FUNDS.						
(i)— BY STATE AGENCY.						
<i>Open Lines.</i>						
Expenditure on open lines worked by the State				...	...	1,402,300
<i>Lines under Construction.</i>						
1	Nowshera-Dargai	40	117,600	...	...
2	i.—Ranaghat-Godagari	93	930,000	...	...
3	ii.—Ganges Bridge at Godagari	...	1,000,000	...	...
4	iii.—Godagari-Maldah	60	600,000	...	...
5	iv.—Maldah-Raiganj	40	300,000	...	...
6	v.—Rungpore-Dhubri	51	468,800	...	...
7	East Coast, Godavari Bridge	...	597,000	153,800	166,400	
8	Rae Bareli-Benares Extension	139	843,400	762,500	54,400	
9	Mari-Attock	87	1,611,500	1,377,400	142,500	
10	Kotri-Rohri, Indus Bridge	...	310,100	169,500	108,400	
11	Bhatinda-Ferozepore conversion to 5' 6" gauge	55	178,800	108,200	64,700	
12	Rungpore-Dhubri, Teesta Bridge	...	151,900	10,800	46,100	
13	Cooch Behar-Santrabari, British section	20	45,600	8,000	30,300	
14	Rajbari-Faridpore Branch, Eastern Bengal Railway	14	136,000	56,900	26,100	
15	Shadipalli-Balotra	75	315,600	2,700	100,300	
16	{ (i) British section	55	63,300			
17	{ (ii) Conversion of H. U. section	121	907,600	6,200	...	
18	Agra-Delhi Chord	87	823,000	...	238,000	
Reserve				...	...
Total Lines under Construction				937	9,400,200	2,656,000
Total I (i)—By State Agency				937	9,400,200	2,379,500

on Railways to end of 1901-1902.

Total probable expenditure to 31st March 1899 (Cols. 5+6).	Budget Estimate, 1899-1900.	FORECAST FOR		Total probable expenditure up to end of 1901-1902.	No.	REMARKS.
		1900-1901.	1901-1902.			
		Subject to alteration.				
7	8	9	10	11	12	13
Rx.	Rx.	Rx.	Rx.	Rx.		
...	625,800	650,000	650,000	...		
...	120,000	50,000	...	170,000	1	
...	...	100,000	100,000	200,000	2	
...	...	100,000	100,000	200,000	3	
...	...	50,000	50,000	100,000	4	
...	...	50,000	50,000	100,000	5	
...	100,000	200,000	200,000	500,000	6	
320,200	200,000	100,000	...	620,200	7	
816,900	4,000	...	...	820,900	8	
1,519,900	25,000	...	...	1,544,900	9	
277,900	35,000	...	...	312,900	10	
172,900	...	...	...	172,900	11	
56,900	111,500	...	...	168,400	12	
38,300	12,500	...	...	50,800	13	
83,000	...	...	...	83,000	14	
103,000	100,000	47,200	...	250,200	15	
...	...	...	...	...	16	
6,200	...	200,000	200,000	406,200	17	
238,000	332,600	200,000	323,000	1,093,600	18	New project.
...	162,600	...	...	162,600		Reserve.
3,633,200	1,203,200	1,097,200	1,023,000	6,956,600		
3,633,200	1,829,000	1,747,200	1,673,000	6,956,600		

Statement of Forecast of Capital Expenditure

No.	Railway.	Length.	Approximate cost according to latest information or estimates.	Expenditure to 31st March 1898.	Revised Estimate, 1898-99.
1	2	3	4	5	6
Miles. Rx. Rx. Rx.					
I.—FROM IMPERIAL FUNDS—<i>contd.</i>					
	Brought forward	937	9,400,200	2,656,000	2,379,500
+ + + + + +					
(ii)—BY THE AGENCY OF MAIN LINE COMPANIES.					
<i>Open Lines.</i>					
	Expenditure on open lines worked by the Agency of Companies.	...	...	...	770,400
+ + + + + +					
<i>Lines under Construction.</i>					
19	Rajputana-Malwa, Godhra-Baroda chord	45	341,200	...	...
20	Tirhoot, Hajipore-Begum Sarai-Katihar Extension	158	1,223,100	604,400	250,000
21	Tirhoot, Sakri-Jainagar Branch	30	158,600	...	...
22	Assam-Bengal	(i) Construction, chargeable to Part II	736	10,358,800	6,469,500
23		(ii) Land, chargeable to Part I		505,000	331,700
24	East Indian, Moghalsarai-Gya Extension	126	1,511,100	701,400	529,100
25	Ditto Dehree-Daltonganj	78	721,800	...	20,000
26	Ditto Shikhoabad-Farakhabad Branch	66	452,000	...	...
27	South Indian, Negapatam-Nagore Branch	5	23,900	...	...
28	Ditto Madura-Pamban	102	459,000	...	...
29	Tinnevelley-Quilon, British Section	45	250,000	...	...
	Total Lines under Construction	1,391	16,004,500	8,107,000	2,001,500
	Total I (ii)—By Main Line Companies	1,391	16,004,500	8,107,000	2,771,900
	GRAND TOTAL I—From Imperial Funds	2,328	25,404,700	10,763,000	5,151,400

* Includes Rx. 3,656,000 from Company's funds.

on Railways to end of 1901-1902—contd.

Total probable expenditure to 31st March 1899. (Cols. 5+6.)	Budget Estimate, 1899-1900.	FORECAST FOR		Total probable expenditure up to end of 1901-1902.	No.	REMARKS
		1900-1901.	1901-1902.			
		Subject to alteration.				
7	8	9	10	11	12	13
Rx.	Rx.	Rx.	Rx.	Rx.		
3,633,200	1,829,000	1,747,200	1,673,000	6,956,600		
...	1,308,500	1,260,000	1,310,000	...		
...	...	...	100,000	100,000	19	New project.
854,400	200,000	...	...	1,054,400	20	
...	...	...	...	...	21	New project.
7,649,900	780,000	500,000	500,000	9,803,600	22	
353,700	20,000				23	
1,230,500	200,000	212,000	...	1,642,500	24	
20,000	180,000	200,000	373,500	773,500	25	
...	...	200,000	152,000	352,000	26	
...	17,500	...	...	17,500	27	
...	100,000	100,000	220,000	420,000	28	New projects.
...	70,000	80,000	100,000	250,000	29	
10,108,500	1,567,500	1,292,000	1,445,500	14,413,500	...	
10,108,500	2,876,000	2,552,000	2,755,500	14,413,500	...	
13,741,700	4,705,000	4,299,200	4,428,500	21,370,100	...	

Statement of Forecast of Capital Expenditure

No.	Railway.	Length.	Approximate cost according to latest information or estimate.	Expenditure to 31st March 1898.	Revised Estimate, 1898-99.
1	2	3	4	5	6
		Miles.	Rx.	Rx.	Rx.
II.—AGAINST THE CAPITAL ACCOUNTS OF THE 3 OLD GUARANTEED RAILWAY COMPANIES.					
<i>Open Lines.</i>					
30	Great Indian Peninsula . . . . .	...	...	...	73,600
31	Madras . . . . .	...	...	...	20,100
32	Bombay, Baroda and Central India . . .	...	...	...	459,100
	Total Open Lines . . .	...	...	...	(a) 552,800
<i>Lines under Construction.</i>					
33	Amalner-Jalgaon Branch, G. I. P. R.	34	385,100	...	
34	Chalisgaon-Dhulia Branch, G. I. P. R.	37	359,700	...	{ 228,200
35	Dhulia-Amalner Branch, Great Indian Peninsula . . .	20	200,000	...	
36	Calicut-Cannanore Branch, Madras Railway . . .	59	737,500	6,300	70,600
37	Coonoor-Ootacamund, Nilgiri.	12	192,000	...	...
	Total Lines under Construction . . .	162	1,874,300	6,300	298,800
GRAND TOTAL II.—Against the Capital Accounts of the 3 old Guaranteed Railway Companies.					
		162	1,874,300	6,300	851,600
III.—AGAINST THE CAPITAL ACCOUNTS OF INDIAN RAILWAY COMPANIES OTHER THAN THE 3 OLD GUARANTEED RAILWAY COMPANIES.					
<i>Open Lines.</i>					
38	Bengal Central . . . . .	...	...	...	78,100
39	Bengal-Nagpur . . . . .	...	...	...	108,300
40	Burma . . . . .	...	...	...	94,300
41	Indian Midland . . . . .	...	...	...	203,000
42	Lucknow-Bareilly . . . . .	...	...	...	15,300
43	Southern Mahratta (including Mysore) . . .	...	...	...	79,900
	Total Open Lines . . .	...	...	...	578,900
	Carried over . . .	...	...	...	578,900

(a) Not included in programme for 3 years 1896-97 to 1898-99.

on Railways to end of 1901-1902—contd.

Total probable expenditure to just March 1899. (Cols. 5 + 6.)	Budget Estimate, 1899-1900.	FORECAST FOR		Total probable expenditure up to end of 1901-1902.	No.	REMARKS.
		1900-1901.	1901-1902.			
		Subject to alteration.				
7	8	9	10	11	12	13
Rx.	Rx.	Rx.	Rx.	Rx.		
...	74,000	90,000	90,000	...	30	
...	60,000	60,000	60,000	...	31	
...	410,000	100,000	100,000	...	32	
...	544,000	250,000	250,000	...		
{	228,200	363,400	...	591,600	33	
	...	...	...	...	34	
	...	100,000	100,000	200,000	35	New project.
	76,900	200,400	100,000	121,400	36	
	...	100,000	...	100,000	37	New project.
305,100	563,800	300,000	221,400	1,390,300		
305,100	1,107,800	550,000	471,400	1,390,300		
...	40,000	40,000	40,000	...	38	
...	100,000	300,000	300,000	...	39	
...	12,100	120,000	120,000	...	40	
...	165,000	50,000	50,000	...	41	
...	6,900	30,000	30,000	...	42	
...	60,000	60,000	60,000	...	43	
...	384,000	600,000	600,000	...		
...	384,000	600,000	600,000	...		

Statement of Forecast of Capital Expenditure

No.	Railway.	Length.	Approximate cost according to latest information or estimates.	Expenditure to 31st March 1898.	Revised Estimate, 1898-99.
1	2	3	4	5	6
		Miles.	Rx.	Rx.	Rx.
III.—AGAINST THE CAPITAL ACCOUNTS OF INDIAN RAILWAY COMPANIES OTHER THAN THE 3 OLD GUARANTEED RAILWAY COMPANIES—contd.					
	Brought forward . . .	...	...	...	578,900
<i>Lines under Construction.</i>					
44	Bengal-Nagpur . . .	Sini-Midnapore-Cuttack-Calcutta	361	8,000,000	3,506,800 1,752,700
45		Raipur-Dhamtari . . .	56	114,100	
46		Midnapore-Jherria Extension . .	122	1,231,200	
47		Khargpur-Midnapore . . .	8	142,500	
48	Burma . . .	Gondia-Satpura . . .	237	811,000	299,700 185,700 120,300
49		Mandalay-Kunlon . . .	225	2,250,000	
50		Meiktila-Myinnyan . . .	58	361,400	
51		Sagaing-Monywa-Alon . . .	75	399,500	
52		Thonze-Henzada-Bassein Extension . .	112	780,000	
	Total Lines under Construction . . .	1,254	14,079,700	4,386,900	2,358,400
GRAND TOTAL III.—Against the Capital Accounts of Indian Railway Companies other than the 3 old Guaranteed Railway Companies.					
		1,254	14,079,700	4,386,900	2,937,300
IV.—AGAINST THE CAPITAL ACCOUNTS OF BRANCH LINE COMPANIES WHICH ARE IN RECEIPT OF A FIRM GUARANTEE.					
<i>Lines under Construction.</i>					
53	Hurdwar-Dehra	30	300,000	36,500	150,000(a)
54	Brahmaputra-Sultanpore	60	342,700	68,700	68,000(a)
	GRAND TOTAL IV.—Against the Capital Accounts of Branch Line Companies.	90	642,700	125,200	218,000

(a) Not included in programme for 3 years 1896-97 to 1898-99.

on Railways to end of 1901-1902—contd.

Total probable expenditure to 31st March 1899, (Cols. 5+6.)	Budget Estimate, 1899-1900.	FORECAST FOR		Total probable expenditure up to end of 1901-1902.	No.	REMARKS.
		1900-1901.	1901-1902.			
		Subject to alteration.				
7	8	9	10	11	12	13
Rx.	Rx.	Rx.	Rx.	Rx.		
...	384,000	600,000	600,000	...	...
5,259,500	1,557,500	200,000	20,700	7,037,700	44	
...	...	600,000	650,000	1,250,000	45	
...	112,500	...	...	112,500	46	New projects.
...	...	...	100,000	100,000	47	
1,179,800	435,500	300,000	322,500	2,237,800	49	
185,700	112,400	70,000	85,900	454,000	50	
120,300	240,000	50,000	42,000	452,300	51	
...	...	...	100,000	100,000	52	New project.
6,745,300	2,457,900	1,220,000	1,321,100	11,744,300	...	
6,745,300	2,841,900	1,820,000	1,921,100	11,744,300	...	
186,500	88,000	37,500	...	312,000	53	
156,700	80,000	21,700	...	258,400	54	
343,200	168,000	59,200	...	570,400	...	

Statement of Forecast of Capital Expenditure

No.	Railway.	Length.	Approximate cost according to latest information or estimates.	Expenditure to 31st March 1898.	Revised Estimate, 1898-99.
					6
ABSTRACT.					
I.—From Imperial Funds.	(i) By State Agency. { (a) Open Lines (b) Construction	Miles. 937	Rx. 9,400,200	Rx. 2,656,000	Rx. 1,402,300
	Total	937	9,400,200	2,656,000	2,379,500
	(ii) By the Agency of Main Line Companies. { (a) Open Lines (b) Construction	1,391	16,004,500	8,107,000	2,001,500
	Total	1,391	16,004,500	8,107,000	2,771,900
	TOTAL I	2,328	25,404,700	10,763,000	5,151,400
II.—Against the Capital Accounts of the 3 old Guaranteed Railway Companies.	{ (a) Open Lines (b) Construction	162	1,874,300	6,300	298,800
	TOTAL II	162	1,874,300	6,300	851,600
III.—Against the Capital Accounts of Indian Railway Companies other than the 3 old Guaranteed Railway Companies.	{ (a) Open Lines (b) Construction	1,254	14,079,700	4,386,900	2,358,400
	TOTAL III	1,254	14,079,700	4,386,900	2,937,300
IV.—Against the Capital Accounts of Branch Line Companies which are in receipt of a firm Government guarantee.	{ (a) Open Lines (b) Construction	90	642,700	125,200	(a) 318,000
	TOTAL IV	90	642,700	125,200	218,000
TOTAL, I TO IV	{ (a) Open Lines (b) Construction	3,834	42,001,400	15,281,400	5,853,900
	GRAND TOTAL	3,834	42,001,400	15,281,400	9,158,300

(a) Not included in programme for 3 years, 1896-97 to 1898-99.

on Railways to end of 1891-1892—concl'd.

Total expenditure to 31st March 1899. (Cols. 5—6.)	Budget estimate, 1899-1900.	FORECAST FOR		Total probable expenditure up to end of 1901-1902.	No.	REMARKS.
		1900-1901.	1901-1902.			
		Subject to alteration.				
7	8	9	10	11	12	13
Rx.	Rx.	Rx.	Rx.	Rx.		
...	625,300	650,000	650,000	...	...
3,633,200	1,203,200	1,097,200	1,023,000	6,956,600	...	
3,633,200	1,829,000	1,747,200	1,673,000	6,956,600	...	
...	1,308,500	1,260,000	1,310,000	...	...
10,108,500	1,567,500	1,292,000	1,445,500	14,413,500	...	
10,108,500	2,876,000	2,532,000	2,755,500	14,413,500	...	
13,741,700	4,705,000	4,299,200	4,428,500	21,370,100	...	
...	544,000	250,000	250,000	...	...
305,100	563,800	300,000	221,400	1,390,300	...	
305,100	1,107,800	550,000	471,400	1,390,300	...	
...	384,000	600,000	600,000	...	...
6,745,300	2,457,900	1,220,000	1,321,100	11,744,300	...	
6,745,300	2,841,900	1,820,000	1,921,100	11,744,300	...	
...	
343,200	168,000	59,200	...	570,400	...	
343,200	168,000	59,200	...	570,400	...	
...	2,862,300	2,760,000	2,810,000	...	...
21,135,300	5,960,400	3,968,400	4,011,000	35,075,100	...	
21,135,300	8,822,700	6,726,400	6,821,000	35,075,100	...	

APPENDIX B.

Statement showing Railways recommended since 1895-96 for early construction outside the programme by the agency of—

- (i) Branch Line Companies,
- (ii) Native States,
- (iii) Railway Companies to which free land and minor concessions are given, which have actually been commenced or arranged for omitting those shown in last year's Appendix B as completed.

Railway.	Length.	Estimated or approximate cost.	REMARKS.
	Miles.	Rx.	
(I) BY BRANCH LINE COMPANIES.			
<i>(a) Lines shown as under construction in 1897-98.</i>			
Segowlie-Ruksaul	18	99,800	Completed and opened to traffic.
Open . .	18	99,800	
South Behar	79	1,129,407	Under construction by the agency of the East Indian Railway Company. More than $\frac{2}{3}$ ths finished.
Tapti Valley (Surat-Nandurbar-Amalner) . .	156	1,400,139	Under construction by the agency of the Bombay, Baroda and Central India Railway Company. More than $\frac{2}{3}$ ths finished. First section to Vyara opened to traffic.
Hurdwar-Dehra	32	300,000	Under construction by the State for the Branch Line Company. Tunnels completed and nearly half of line finished.
*Brahmaputra-Sultanpur	60	342,700	Under construction by the agency of the Eastern Bengal Railway. Nearly half finished.
Mymensingh-Jamalpur	54	205,500	Ditto More than $\frac{2}{3}$ ths finished.
Jamalpur-Jagganathganj			First section to Jamalpur opened to traffic.
Under Construction . .	381	3,377,746	
<i>(b) Recommended lines shown as under consideration or negotiation in 1897-98.</i>			
Narwana-Kaithal Branch	23	100,000	Completed and opened to traffic.
Open . .	23	100,000	
Chandipur-Taki	39	172,000	Concession granted pending arrangements for financing the project and preparation of necessary survey and estimate of cost.
Amritsar-Tarn Taran-Sarhali	25	150,000	Concession granted. Commencement of work not yet authorised pending subscription of capital and submission of the detailed project.
	64	322,000	
<i>(c) New projects since put forward.</i>			
Nil.			
TOTAL (I) . .	486	3,899,546	
(II) BY NATIVE STATES.			
<i>(a) Lines shown as under construction in 1897-98.</i>			
Wadhwan-Dhrangadhra Cooch Behar Town Extension	21	66,200	Completed and opened to traffic.
3	3	15,000	Opened to traffic.
Open . .	24	81,200	

* Under new arrangements these two lines will be included in programme from next year.

APPENDIX B—*concl.*

Railway.	Length.	Estimated or approximate cost.	REMARKS.
(a) Lines shown as under construction in 1897-98—contd.			
Birur-Shimoga Branch	38	185,000	Under construction by the Mysore Durbar. Nearly $\frac{1}{2}$ ths finished.
Hyderabad-Godavari Valley	390	2,988,200	Under construction by the Nizam's Guaranteed State Railways Company. More than half finished.
Guna-Bara Extension	74	602,500	Under construction by the Durbars concerned. About $\frac{1}{2}$ ths finished.
Shadipali-Balotra (Jodhpore Section) . . .	135	427,700	Under construction by the Jodhpore Durbar. About half finished.
Jeypore-Chambal (Jeypore-Sawai-Madhopur) .	73	343,200	Under construction by the Jeypore Durbar. About half finished.
Cooch Behar-Alipore	11	25,000	More than half finished.
Bikaner-Suratgarh	114	247,330	Fifty miles opened for traffic, 64 under construction.
Pardi-Nandod	18	60,690	Under construction for the Rajpipla Durbar-Pardi-Umalla Section, 5 miles, opened to traffic. About $\frac{1}{2}$ rd finished.
Under Construction	853	4,819,620	
(b) Recommended lines shown as under consideration or negotiation in 1897-98.			
Ludhiana-Dhuri-Jakhal	81	416,600	Construction sanctioned, but commencement as a railway project not yet authorised pending settlement of agreement with the Durbars concerned.
Gwalior-Bhind-Chambalghat	46*	86,300	Half finished.
127	502,900		
(c) New projects put forward since 1897-98 and commenced or arranged for.			
Tinnevelly-Quilon (Native State Section) . . .	58	766,200	Accepted for construction without any Government guarantee.
TOTAL (II)	1,062	6,229,920	
(III) BY RAILWAY COMPANIES TO WHICH FREE LAND AND MINOR CONCESSIONS ARE GIVEN.			
(a) Lines shown as under construction, or actually arranged for in 1897-98.			
Bengal and North-Western Railway Extension (Benares-Turtipur and Branches)	210	1,318,100	Under construction. More than half finished.
Barsi Road-Pandharpur Extension	33	133,925	Concession granted to the Barsi Light Railway Company. Work not yet commenced.
Nilgiri (Mettupalaiyam-Coonoor)	17	355,000	Completed, but damaged by heavy rain as it was about to be opened to traffic.
260	1,807,025		
(b) Recommended line shown as under consideration or negotiation in 1897-98.			
Kalka-Simla	68	700,000	Contract executed and capital partly subscribed but commencement of work not yet authorised, pending submission of, and sanction to the detailed project.
Bengal Dooars Extensions	126	611,100	Contract executed, estimates sanctioned and work commenced.
194	1,311,100		
(c) New projects put forward since 1897-98 and commenced or arranged for.			
Nil.			
TOTAL (III)	454	3,118,125	
GRAND TOTAL (I) TO (III)	2,002	13,247,591	

APPENDIX C.

Statement showing Railways recommended since 1895-96 for construction outside the programme by the agency of—

- (i) Branch Line Companies,
- (ii) Native States,
- (iii) Railway Companies to which free land and minor concessions are given, but not yet actually commenced or arranged for.

Railway.	Length.	Estimated or approximate cost.	REMARKS.			
			Miles.	Rx.		
(I) BY BRANCH LINE COMPANIES.						
<i>(a) Lines included in the list of 1897-98 as under consideration.</i>						
Bhagalpur-Bausi-Baidyanath	90	739,700		Concession being arranged.		
Ahmadpur-Baidyanath	62	551,700		Negotiations in progress.		
Gogri (Mansi)-Baptiah	85	500,700		Concession being arranged.		
Kurnool Road Branch	36	120,000		Under consideration.		
Jullundur-Hoshiarpur	25	150,000		Ditto ditto.		
Ahmedabad-Dholka (Sabarmati-Dholka)	34	130,800		Ditto ditto.		
Nadiad-Kapadvanj	28	87,400		Ditto ditto.		
Nilgiri Extension (Coonoor-Ootacamund)	12	192,000		Ditto ditto.		
Mutupet-Avadyarkoil	45	150,000		Construction by the Tanjore District Board agreed to.		
Shibnibash (Kissengunge)-Kotchandpur-Magura	51	130,000		Under consideration.		
<i>(b) New projects since put forward or recommended.</i>						
Ammayānayakanur-Kuruvanath	75	500,000		Negotiations in progress.		
Sylhet District tramways	43	120,000		Under consideration.		
Cachar District tramways	60	147,500		Ditto ditto.		
Bezwada-Masulipatam	44	530,000		Ditto ditto.		
	TOTAL (I)	690	4,049,800			
(II) BY NATIVE STATES.						
<i>(a) Lines included in the list of 1897-98 as under consideration.</i>						
Arsikere-Hassan	27	192,500		Under consideration by the Mysore Durbar.		
Bara-Kotah (2 feet)	43	95,000		Under consideration by the Kotah Durbar.		
Mysore-Fraserpur	52	250,000		Under consideration by the Mysore Durbar.		
<i>(b) New projects since put forward or recommended.</i>						
Shoranur-Cochin	64	917,700		Under consideration by the Travancore Durbar.		
	TOTAL (II)	186	1,455,200			

APPENDIX C—concl'd.

Railway.	Length.	Estimated or approximate cost.	REMARKS.
	Miles.	R. s.	
(III) BY RAILWAY COMPANIES TO WHICH FREE LAND AND MINOR CONCESSIONS ARE GIVEN.			
(a) Lines included in the list of 1897-98 as under consideration.			
Bengal Dooars Extension (Bagrakote to Daling coal-fields.)	5	34,000	Contract executed subject to the condition that the Company agrees to construct such line.
Vizianagram-Bimlipatam	15	93,900	Negotiations in progress.
Laksam-Noakhali-Ichakhali	38	228,000	Negotiations in progress. Alternative for Feni-Noakhali line.
(b) New projects since put forward or recommended.			
Gorakhpur-Bagaha	65	334,000	Under consideration.
Ballia-Ghazipur	34	156,400	Ditto ditto.
Jaunpur-Aunrihar	34	129,200	Ditto ditto.
TOTAL (III)	191	975,500	
GRAND TOTAL (I) TO (III)	1,067	6,480,500	

APPENDIX D.

Memorandum on the construction of railways.

1. At the commencement of 1898-99, i.e., on the 1st April 1898, the total length of railways open for traffic was 21,198.08 miles, made up as follows:—

	Miles.	Miles.
(i) East Indian	1,705.09	
Bengal Central (a)	135.01	
Bengal-Nagpur	600.88	
Indian Midland	727.59	
Bhopal-Itarsi (British section)	(b) 13.11	3,791.76
Godhra-Ratlam-Nagda	(c) 140.91	
Wardha Coal	(d) 44.98	
Dhond-Mannad	(e) 145.44	
Begwada extension—East Coast State	(f) 20.58	
Madras-Ettur section—Bezwada-Madras	(g) 8.46	
North Western	2,617.02	
Hyderabad-Shadipalli	(h) 58.91	
Deccan and Bohilkhand	612.37	
Easter Bengal	(i) 255.70	4,491.40
Calcutta Port Commissioners	8.53	
East Coast	(j) 539.76	
Great Indian Peninsula	1,289.00	
Bombay, Baroda and Central India	460.50	
Madras	889.23	2,588.13
Delhi-Umballa-Kalka	(j) 165.24	
Tarkesur	(j) 22.28	
Southern Punjab (Delhi-Sambat)	(k) 399.80	
Khargon	(d) 7.66	
Amravati	(d) 5.44	
Bina-Goona	(h) 71.74	
Bhopal-Ujjain	(b) 113.62	
The Nizam's Guaranteed State	(b) 44.98	
Nagda-Ujjain	(k) 382.32	
The Gaekwar's Petiād	(e) 18.85	
Kolar Gold-fields	(f) 10.00	
Rajpur-Bhatinda	(k) 107.94	
Janjira and Kashmir (Native state section)	(k) 14.92	123.86
Bengal and North-Western—		
Tribhoot section	341.80	
Company's section (l)	516.90	
Lucknow-Bareilly section—Bohilkhand and Kumaon	231.17	
Rajputana-Malwa	(c) 1,673.93	
Palampur-Doos	(c) 17.28	
Southern Mahratta	1,042.04	6,630.28
Guntakal-Mysore frontier	(m) 119.50	
Mysore section—Southern Mahratta	200.00	
South Indian	1,041.50	
Mayavaram-Mutupet	(n) 83.10	
Assam-Bengal	(e) 360.63	
Burma	930.46	
Eastern Bengal—		
Northern and Behar sections (including the	478.47	
Konka-Dhurwa, 3' 0" gauge, branch)	56.92	
Dacca section	(o) 79.60	
Calcutta-Burhwa (Metre gauge link)	4.79	
Doughar	63.92	
Bohilkhand and Kumaon (Company's section)	30.40	
Bengal Doosra	27.60	
Lito and Tikak-Margherita Colliery	10.00	
Ahmedabad-Purnati	(e) 64.56	
The Gaekwar's Mehsana	(e) 92.65	
Kolhapur	(m) 29.07	
Yewaupur-Mysore frontier	(m) 61.35	
Mysore-Nanjangud	(m) 15.26	
Jodhpore-Bikaner	364.00	
Oodeypore-Chitor	60.39	
Bhavnagar-Gondal-Junagadh-Porbandar	(p) 389.46	858.36
Jetalaw-Bajkot	(q) 46.21	
Jumnaigar (r)	(q) 56.28	
West of India Portuguese	51.00	
Pondicherry	(s) 7.80	
Karaikal-Peralam	(n) 14.46	73.25
Cherra-Companyganj (2' 6")	8.00	
Jorhat (2' 6")	38.25	
Darjeeling-Himalayan (2' 0")	51.00	
Barsi Light (2' 6")	21.75	
Tarsakshwar-Bogra (2' 6")	(s) 31.12	103.87
The Gaekwar's Dabhol (2' 6")	(e) 78.90	
Bajipura (2' 6")	(e) 19.03	97.88
Cooch Behar (2' 6")	(t) 22.12	
Morvi (2' 6")	94.36	
(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.		
(b) Worked by the Indian Midland Railway Company.		
(c) Worked by the Bombay, Baroda and Central India Railway Company.		
(d) Worked by the Great Indian Peninsula Railway Company.		
(e) Although forming an integral part of the East Coast State railway, this line is shown separately as it is worked by the Nizam's Guaranteed State Railways Company.		
(f) Worked by the Madras Railway Company.		
(g) Including the Kotri-Bohilkhand and Muskhali-Bolān railways and 6.12 miles of military line not used for public traffic.		
(h) Worked by the North Western State railway.		
(i) Excluding the Begwada extension, <i>vide</i> foot-note (e).		
(j) Worked by the East Indian Railway Company.		
(k) Including 2.19 miles, Trinamulgherry troop siding, constructed but not used for ordinary public traffic.		
(l) Although for convenience classed amongst state railways, this line is the property of the Bengal and North-Western Railway Company.		
(m) Worked by the Southern Mahratta Railway Company.		
(n) Worked by the South Indian Railway Company.		
(o) Excluding 3.68 miles of the Lucknow-Bareilly railway between Dalganj and Aishbagh.		
(p) Including 4.60 miles of Bhavnagar Dock estates and Junagadh quarry lines.		
(q) Including the Ghansesar-Gondal-Junagadh-Porbandar railway.		
(r) Including 3.90 miles of Bedi-Baudar Dock estate sidings.		
(s) Constituted a railway from the 19th May 1866. Previously omitted.		
(t) Worked by the Eastern Bengal State railway.		
(u) Including the mileage of the Cherra-Companyganj railway, which is treated as a steam tramway for administrative purposes only. This line was damaged by floods and was open up to 30th April 1893 only. It was reopened for goods traffic from 23rd December 1893.		
(v) Including 2.10 miles from Belgaonhi to the Ganges constructed but not worked. This length was open for traffic from the 1st to the 5th October 1897.		
(w) Includes the Ghauhati-Jamuna Mukh section, 7.673 miles, temporarily closed to traffic from 13th June 1897 on account of damage done by earthquake.		

Standard gauge—	Miles.	Miles.
(i) State lines worked by companies	3,791.74	
(ii) State lines worked by the State	4,491.40	
(iii) Guaranteed companies	2,588.13	
(iv) Assisted companies	584.27	
(v) Lines owned by native states and worked by companies	632.87	
(vi) Lines owned by native states and worked by state railway agency	123.86	12,212.27

Metre gauge—

(vii) State lines worked by companies	6,630.28
(viii) State lines worked by the State	643.99
(ix) Assisted companies	237.20
(x) Lines owned by native states and worked by companies	188.30
(xi) Lines owned and worked by native states	858.36
(xii) Foreign lines	73.25
	8,631.38

Special gauges—

(xiii) State lines worked by the State	36.25
(xiv) Assisted companies	103.87
(xv) Lines owned by native states and worked by companies	97.83
(xvi) Lines owned by native states and worked by state railway agency	22.12
(xvii) Lines owned and worked by native states	94.36
	354.43

TOTAL . (u) 21,198.08

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.

(b) Worked by the Indian Midland Railway Company.

(c) Worked by the Bombay, Baroda and Central India Railway Company.

(d) Worked by the Great Indian Peninsula Railway Company.

(e) Although forming an integral part of the East Coast State railway, this line is shown separately as it is worked by the Nizam's Guaranteed State Railways Company.

(f) Worked by the Madras Railway Company.

(g) Including the Kotri-Bohilkhand and Muskhali-Bolān railways and 6.12 miles of military line not used for public traffic.

(h) Worked by the North Western State railway.

(i) Excluding the Begwada extension, *vide* foot-note (e).

(j) Worked by the East Indian Railway Company.

(k) Including 2.19 miles, Trinamulgherry troop siding, constructed but not used for ordinary public traffic.

(l) Although for convenience classed amongst state railways, this line is the property of the Bengal and North-Western Railway Company.

(m) Worked by the Southern Mahratta Railway Company.

(n) Worked by the South Indian Railway Company.

(o) Excluding 3.68 miles of the Lucknow-Bareilly railway between Dalganj and Aishbagh.

(p) Including 4.60 miles of Bhavnagar Dock estates and Junagadh quarry lines.

(q) Including the Ghansesar-Gondal-Junagadh-Porbandar railway.

(r) Including 3.90 miles of Bedi-Baudar Dock estate sidings.

(s) Constituted a railway from the 19th May 1866. Previously omitted.

(t) Worked by the Eastern Bengal State railway.

(u) Including the mileage of the Cherra-Companyganj railway, which is treated as a steam tramway for administrative purposes only. This line was damaged by floods and was open up to 30th April 1893 only. It was reopened for goods traffic from 23rd December 1893.

(v) Including 2.10 miles from Belgaonhi to the Ganges constructed but not worked. This length was open for traffic from the 1st to the 5th October 1897.

(w) Includes the Ghauhati-Jamuna Mukh section, 7.673 miles, temporarily closed to traffic from 13th June 1897 on account of damage done by earthquake.

2. And the mileage under construction or sanctioned for construction on the same date was 4,295.66 miles (e), as follows:—

	Miles.	Miles.	Miles.	Miles.
<i>Standard gauge—</i>				
(i) State lines worked by companies	708.41			
(ii) State lines worked by the State	672.38			
(iii) Guaranteed companies	134.71			
(iv) Assisted companies	293.20			
(v) Lines owned by native states and worked by companies	76.00			
(vi) Lines owned by native states and worked by State railway agency	80.82			
	1,965.02			
<i>Metre gauge—</i>				
(vii) State lines worked by companies	1,023.51			
(viii) State lines worked by the State	76.13			
(ix) Assisted companies	270.08			
(x) Lines owned by native states and worked by companies	428.29			
(xi) Lines owned and worked by native states	285.60			
	2,083.91			
<i>Special gauges—</i>				
(xii) State lines worked by companies	56.67			
(xiii) State lines worked by the State	20.08			
(xiv) Assisted companies	33.00			
(xv) Lines owned by native states and worked by companies	48.80			
(xvi) Lines owned by native states and worked by state railway agency	16.22			
(xvii) Lines owned and worked by native states	72.96			
	246.73			
TOTAL . (e) 4,295.66				

There was thus a grand total of railways completed and in hand, on the 1st April 1898, of miles 25,493.74 (e)

(a) Commencement of work not yet authorized.

(b) The length between Basai (New Pind-Sultani) and Langar, 16 miles, is a part of the open mileage of the Khansalganj branch.

(c) Excluding the existing South Indian, metre-gauge railway between Gudur and Nellore, 24.26 miles, subsequently taken over and converted to the standard gauge.

(d) The mileage given is exclusive of 65.08 miles of the existing Hyderabad-Shadipally standard gauge railway to be converted to the metre gauge.

(e) Excluding the Bhadrinda-Penzuipore conversion (69.36 miles).

(f) Includes the mileage of the Cherra-Companyganj railway, which is treated as a steam tramway for administrative purposes only.

		Miles.	Miles.	Miles.
(i)	Agra-Delhi chord— Agra to Delhi Benzal-Nagpur— Bargpur to Midnapore	(a) 131.16 (b) 6.00	129.16	
(ii)	South Indian— Nerapatam to Nagore Burma— Meiktila to Myingyan Fazain to Alon	(b) 4.67 5.70 7.40	136.87	
(iii)	Jodhpore-Bikaner (Bikaner section)— Bikaner-Bhetinda Extension— Loh-ransor to Suratgarh Gizasor to Palana	(b) 63.00 9.50	72.50	
(iv)	Tespur-Balipara (2' 6")— Tespur ghât to Balipara Howrah-4 miles (2' 0")— Tolkulghât (Howrah) to Amrit Bareoshi to Jugathalabpur (branch) Howrah-Sheshkhâla (2' 0")— Kadamtola to Shekhâla Chanditola to Jonai (branch) Bînâbâr-Krishnagar (2' 0")— Right bank of the Churni river near Bánaghat to the left bank of the Jalangi river at Krishnagar Kalka-Simla (2' 0")— Kalka to Simla Gwalior-Chambal ghât (2' 0")— Gwalior to Bhind	(f) 20.10 3.20 (g) 23.75 (g) 19.25 156.30 (a) 65.00 (c) 45.70		
(v)	East Indian— Háthras Road to Háthras City Bengal-Nagpur— Sini to Kolaghat Khargpur to Barang (Cuttack) Indian Midland— Damoh to Katni	5.61 134.83 190.00 68.04	324.63	306.26
(vi)	North Western— Lyallpur to Toba Tek Singh Oudh and Rohilkhand— Ras Bareli to Benares Eastern Bengal— Panchooria to the Ganges Panchooria to Faridpur East Coast, including Bezwada-Madras— Temporary Puri station to permanent Puri station Ennur to Gudur Gudur to Nellore Nellore to Tadepalli	49.00 138.69 5.80 14.89	20.09	433.94
(vii)	Madras— Walajah Road to Ranipet	6.36		
(viii)	Southern Punjab (Delhi-Samasat)— Narwana to Kaithal Tapti Valley— Kankâ Kharî to Vyara	(d) 23.00 35.26	58.26	
(ix)	Bengal and North-Western— Company's Section— Balâmpur to Tulsipur Gogra bridge at Bahramghât and approaches	(d) 18.50 8.27		
(x)	Ganges Gogra Doab lines— Tutupur to Assamgarh Man to Benares Man via Itâli to Revelganj Aurîhar to Ghâzipur	51.35 50.65 71.88 59.00	(i) 232.29	248.67
(xi)	South Indian— Nellore to Gudur Assam-Bengal— Jâmmâ Mukh to Lunka Badarpur to Silchar	(e) 24.24 (b) 19.00 18.03	37.63	
(xii)	Brahmaputra-Brahmapur— Brahmapur to Bogra Mymensingh-Jamalpur-Jaunathbganj— Mymensingh to Singhpur Sagowil-Bakaut Nilgiri— Méttapâlaiyam to Coonoor	23.50 33.00 18.00 (d) 16.90	91.40	
(xiii)	Jodhpore-Bikaner— Bikaner section— Bikaner to Khari Dhrângadâr— Waduwâr to Dhrângadâr	61.07 (d) 20.83	82.50	
(xiv)	Mysore-Naujangâd— Naujangâd town to a point nearer the town of Naujangâd	6.50		
(xv)	Tespur-Balipara (2' 6")— Howrah-4 miles (2' 0")— Tolkulghât (Howrah to Amrit) Bareoshi to Jugathalabpur (branch) Howrah-Sheshkhâla (2' 0")— Kadamtola to Shekhâla Chanditola to Jonai (branch)	(f) 20.10 (g) 23.75 (g) 19.25	68.19	
(xvi)	Rajpura (2' 6")— Rajpura Pardi to Umâlla	8.00		
(xvii)	Cooch Behar (2' 0")— Right bank of the Torsa river to the town of Cooch Behar (d) 19.90 Cooch Behar to Alipore Gwalior-Sipri (2' 0")— Gwalior to Mohana	11.50 (d) 20.77	14.80	

3. During 1898-99, i.e., from 1st April 1898 to 31st March 1899, 540.62 miles of new railway were authorized as follows:

Standard gauge—	Miles.	Miles.
(i) State lines worked by companies	129.16	129.16

Metre gauge—	Miles.	Miles.
(ii) State lines worked by companies	136.87	
(iii) Lines owned and worked by native states	72.50	209.37

Special gauges—	Miles.	Miles.
(iv) Assisted companies	156.30	
(v) Lines owned and worked by native states	45.79	202.09
TOTAL	540.62	

And 1,451.60 miles were opened to public traffic as follows:

Standard gauge—	Miles.	Miles.
(vi) State lines worked by companies	398.28	
(vii) State lines worked by the state	463.98	
(viii) Guaranteed companies	4.35	
(ix) Assisted companies	58.25	924.86

Metre gauge—	Miles.	Miles.
(x) State lines worked by companies	245.67	
(xi) Assisted companies	91.40	
(xii) Lines owned and worked by native state	62.56	

(xiii) Lines owned by native states and worked by companies	0.50	400.07
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Special gauges—	Miles.	Miles.
(xiv) Assisted companies	68.10	
(xv) Lines owned by native states and worked by companies	5.00	
(xvi) Lines owned by native states and worked by State railway agency	14.80	
(xvii) Lines owned and worked by native states	38.77	126.67
TOTAL	(i) 1,451.60	

(a) Commencement of work not yet authorized.
 (b) Provisionally sanctioned.
 (c) The mileage given is exclusive of 6.54 miles of the existing light railway.
 (d) Correction of mileage.
 (e) Converted to standard gauge and added to the mileage of the Bezwada-Madras railway.
 (f) Constituted a railway from the 3rd May 1898.
 (g) Constituted railways from the 7th October 1898.
 (h) Excluding the Bha-Inda-Fernapore conversion (50.28 miles), which is likely to be opened in April 1899.
 (i) Excluding Begâthâ-Bântâ railway, which is shown separately.
 (j) Constituted a railway from the 23rd February 1898.
 (k) The Gauhati-Jamuna Mukh section (vide foot-note on page 1) has also been reopened.

4. The total length of open line at the commencement of 1899-1900, i.e., on the 1st April 1899, will, therefore, be 22,650.96 miles, comprising :

Miles. Miles.

Standard gauge—

(i) State lines worked by companies	4,190.02
(ii) State lines worked by the state	4,954.77
(iii) Guaranteed companies	2,592.47
(iv) Assisted companies	642.51
(v) Lines owned by native states and worked by companies	632.87
(vi) Lines owned by native states and worked by state railway agency	123.86
	— 13,136.50

Metre gauge—

(vii) State lines worked by companies	6,877.86
(viii) State lines worked by the state	643.99
(ix) Assisted companies	828.80
(x) Lines owned by native states and worked by companies	188.80
(xi) Lines owned and worked by native states	920.86
(xii) Foreign lines	78.25
	— 9,088.86

Special gauges—

(xiii) State lines worked by the state	36.25
(xiv) Assisted companies	171.97
(xv) Lines owned by native states and worked by companies	102.83
(xvi) Lines owned by native states and worked by state railway agency	36.92
(xvii) Lines owned and worked by native states	183.13
	— 481.10
TOTAL	22,650.96

(a) Although for convenience classed amongst state railways, this line is the property of the Bengal Central Railway Company.
 (b) Worked by the Indian Midland Railway Company.
 (c) Worked by the Bombay, Baroda and Central India Railway Company.
 (d) Worked by the Great Indian Peninsula Railway Company.
 (e) Although forming an integral part of the East Coast State railway, this line is shown separately as it is worked by the Nizam's Guaranteed State Railways Company.
 (f) Worked by the Madras Railway Company.
 (g) Including 6.12 miles of military line not used for public traffic, the Muskhaf-Bolan railway and the Kotri-Rohri chord line.
 (h) Worked by the North Western State railway.
 (i) Excluding the Bewada extension, *vide* foot-note (e).
 (j) Worked by the East Indian Railway Company.
 (k) Including 2.19 miles, Trimulgherry troop siding, constructed but not used for ordinary public traffic.

* Correction of mileage,
 † Made up as follows—
 Open at the commencement of 1898-99

Add—Opened during 1898-99

Deduct—Decrease due to minor correction of mileage

Add—Tanjore-Pullirajpatti quarry extension of the South Indian railway, previously omitted

		Miles.	Miles.
(i)	East Indian Bengal Central (e)	1,710.70	
	Bengal-Nagpur	125.01	
	India Midland	1,186.81	
	Bhopal-Itarsi (British section)	705.43	
	Godhra-Butlam-Nagda	(b) 18.11	
	Wardha Coal	(c) 140.91	4,180.92
	Dhond-Mamid	(d) 145.44	
	Bewada extension (East Coast State)	(e) 20.56	
	Madras-Ennur section (Beswada-Madras)	(f) 8.46	
(ii)	North Western Hyderabad-Sindipalli	(g) 2,360.02	
	Oudh and Rohilkhand	(h) 68.91	
	Eastern Bengal	951.04	
	Calcutta Port Commissioners	275.88	
	East Coast, including Bewada-Madras	(i) 704.37	
(iii)	Great India Peninsula Bombay, Baroda and Central India Madras	1,288.00 400.00 845.07	2,602.47
(iv)	Delhi-Umballa-Kalka	(j) 162.23	
	Torkessur	(j) 22.23	
	Southern Punjab (Delhi-Sambat)	(h) 422.00	
	Tapti Valley	(e) 35.25	
(v)	Khandaon Amravati	(d) 7.55	
	Bina-Goona	(d) 5.84	
	Bhopal-Ujjain	(b) 71.75	
	Bhopal-Itarsi (Native State section)	(b) 118.63	
	The Nizam's Guaranteed State	(b) 48.28	63.47
	Nagda-Ujjain	(e) 332.32	
	The Gaekwar's Paliad	(e) 3.07	
	Kolar Gold-fields	(e) 18.55	
(vi)	Rajpura-Bhatinda	(f) 10.00	
	Jammu and Kashmir (Native State section)	(h) 107.91	
		(a) 157.92	123.86
(vii)	Bengal and North-Western— Tirhoot section	341.90	
	Company's section (i)	745.49	
	Lucknow-Barailly section (Rohilkund and Kumaon)	241.17	
	Rajputana-Malwa	1,073.66	
	Paharpur-Dess	(c) 1,042.04	6,877.86
	Southern Mahratta	1,042.04	
	Guntakal-Mysore frontier	(m) 119.60	
	Mysore section (Southern Mahratta)	266.00	
	South India	1,021.86	
	Mayavaram-Mutupet	(n) 53.00	
	Assam-Bengal	308.25	
	Burma	930.65	
(viii)	Eastern Bengal— Northern and Behar sections (including the Kashmir-Dharia, 3' 6" gauge, branch)	478.47	
	Dacca section	85.92	
	Cawnpore-Burhwa (Metre-gauge link)	(t) 79.00	
(ix)	Dooghur Rohilkund and Kumaon (Company's section)	4.70	
	Bengal Doars	63.92	
	Dibrus-Sadiya	30.40	
	Ledo and Tukak-Margherita Colliery	77.50	
	Ahmedabad-Parantij	(e) 109.01	
	Brahmaputra-Sultanpur	(c) 84.50	323.63
	Myomongh-Jamalpur-Jagannathganj	(x) 23.50	
	Sugowrie-Ikksa	(x) 33.00	
	Nilgiri	(n) 16.00	
	(The Gaekwar's Mehsana	(f) 10.00	
	Kolhapur	(e) 97.65	
	Yeovantpur-Mysore frontier	(m) 20.07	
	(Mysore-Nanjangud	(m) 51.35	186.86
		(m) 15.75	
	Jodhpore-Bikaner	405.67	
	Codypore-Chitor	60.39	
	Bhavnagar-Gondal-Junagadh-Porbandar	(p) 333.46	920.90
	Jetusar-Rajkot	(q) 46.23	
	Dhansadra	(q) 54.28	
	(West of India Portuguese Pondicherry Karakkal-Peralam	51.00	
		(n) 7.80	72.25
		(n) 14.45	
(xii)	Cherra-Companyganj (3' 0")	(r) 6.00	
	Darjeeling-Himalayan (2' 0")	28.25	
	Bardia Light (2' 0")	51.00	
	Taraknath-Mogra (2' 0")	21.75	
	Torpur-Balipara (2' 0")	31.13	
	Howrah-Antia (2' 0")	20.10	
	Howrah-Sheakhalla (2' 0")	28.75	
	(The Gaekwar's Dabhol (2' 0")	19.25	
	Rajpura (2' 0")	(c) 79.80	
	Coob Behar (2' 0")	(e) 24.05	102.86
	Morvi (2' 0")	94.90	
	(Gwalior-Sipri (2' 0")	38.77	123.86

(i) Although for convenience classed amongst State railways, this line is the property of the Bengal and North-Western Railway Company.
 (m) Worked by the Southern Mahratta Railway Company.
 (n) Worked by the South Indian Railway and Trading Company.
 (o) Including 6.10 miles of Bhavnagar Dock estates and Junagadh quarry lines.
 (p) Worked by the Bhavnagar-Gondal-Junagadh-Porbandar railway.
 (r) Treated as a steam tramway for administrative purposes only. Temporarily closed to traffic from 1st May 1898 on account of damages done by floods. Reopened for goods traffic on 2nd December 1898.
 (s) Worked by the Eastern Bengal State railway.
 (t) Excluding 3.06 miles of the Lucknow-Barailly railway between Dalganj and Aishbagh.
 (u) Worked by the Bengal and North-Western Railway Company.

		Miles.	Miles.	Miles.
(i)	East Indian— Moghal Sarai to Gya Bhikhabad to Farukhabad Baran to Baitangunj, including colliery branch	120·26 (a) 60·00 (a) 32·80		
	Agra-Lahli chord— Agra to Delhi	(a) 121·16		439·20
	Bengal-Nagpur— Kolabhat to Howrah Khargpur to Midnapore	36·57 (a) 5·00		
(ii)	North Western— Campbellpur Cantonment to Basal (New Pind-Buldau) Langar to Mari Toba Tek Singh to Khanewal Kotri to Hyderabad (Sind) Oudh and Rohilkhand— Ghazibabad to Moradabad	{ (b) 86·75 66·00 5·20	149·08	239·60
(iii)	East Coast— Godavari bridge at Rajamundry and approaches	4·88		
	Great Indian Peninsula— Amlner to Jaigarn Chalangaon to Dhulia	{ 34·05 (b) 36·00	185·05	
(iv)	Madras— Calicut to Cannanore	(b) 65·00		
	Southern Punjab (Delhi-Sambhal)— Delhi Brewery to Delhi	0·79		
	South Bihar (Lucknow-Gaya)— Lucknow to Gya	79·00		
(v)	Hardwar-Dehra— Hardwar to Dehra	32·01	233·14	
	Tâpî Valley— Vîra to Amlner	151·34		
(vi)	Bhawans— Guna to Bora	(b) 74·12		
(vii)	Ludhiana-Dhuri-Jakhal— Ludhiana via Jhuri to Jakhal	(a) 80·32		
	Bengal and North-Western— Tirhoot section— Hajipore to Bogmeesai Garhara to Kathîk Company's section— Ganges-Goya Doab lines— Asamgarh to Shaliganj	{ 44·25 116·75	161·00	
	South Indian— Nerapatam to Nagore	(c) 1·67		
(viii)	Assam-Bengal— Budarpur to Lumding Lanka to Lakwar Lakwar to Mukum	{ 115·16 171·51 62·38	(b) 337·06	927·93
	Burma— Sedaw to the right bank of the Salween river	(b) 260·00		
	Meiktila to Myingyan	57·70	393·20	
	Sugang to Alôn with a river siding to Myinma	74·80		
(ix)	Eastern Bengal— Tœta bridge at Kaunia and approaches	4·67		
	Hyderabad (Sind)-Jodhpore frontier— Hyderabad to Jodhpore frontier	(d) 71·26	76·13	
	Bengal Dooars— Malhazar to Hantupra Dam Dim to Bagakote Deomoni Hat to Lalmonir Hat	{ 46·00 6·76 69·00	131·76	
(x)	Brahmaputra-Gauhati— Horsa to Kaliyanj Mymensingh-Jamalpur-Jagannathganj— Singhjan to Jagannathganj	{ 36·20 20·81	176·77	
(xi)	Dirur-Shimoga— Dirur to Shimoga Hyderabad-Godâvâri Valley— Secunderabad to Manmad	{ 37·90 369·01	427·70	
(xii)	Jodhpore-Bikaner— Jodhpore section— Balotra to 'the Jodhpore frontier'	134·81		
	Bikaner section— Khari to Lankaranpur Lankaranpur to Suratgarh Gusar to Palna	{ 8·90 (a) 68·00 9·50	216·21	
(xiii)	Oodeypore-Chitor— Debari to Oodeypore Joypore-Sowâl-Madhopur Sânganer to Sowâl-Madhopur	{ 6·44 72·78	236·63	
(xiv)	Rajpur-Dhamtar branch (Bengal-Nagpur) (2' 0")— Rajpur to Dhamtar Abhanpur to Rajm	{ 45·00 11·67	56·67	
(xv)	Eastern Bengal— Cooch Behar-Santâbari extension (British section) (2' 0")— Allpon to Jhanti	30·08		
	Ranaghat-Krishnagar (2' 0")— Hersi Light (2' 0")— Hersi Road to Pandarpur	{ 20·20 (a) 88·00	121·20	
(xvi)	Kalka-Simla (2' 0")— Kalka to Simla	(a) 68·00		
(xvii)	Rajpura (2' 0")— Umallia to Nandod	12·80		
(xviii)	Rewah (2' 0")— Rewah to Sutna	{ 45·00 (a) 31·00	45·00	
(xix)	Gwalior-Sipri (2' 0")— Mohana to Sipri	35·04		
(xx)	Gwalior-Chambâlgâth— Gwalior to Bundi	(a) 45·70	50·25	
(a)	Commencement of work not yet authorized.			
(b)	Correction of mileage.			
(c)	Previously sanctioned.			
(d)	Excluding 65·08 miles of the Hyderabad-Shadipalli standard gauge railway to be converted to the metre gauge.			
(e)	Excluding 6·34 miles of existing light railway.			
	Made up as follows:—			
	Completed and in hand at the beginning of 1898-99	28,492·76		
	Sanctioned during 1898-99	54·63		
		20,034·36		
	<i>Decrease</i> —			
	Decrease due to realignment of the Assam-Bengal Railway	6·40		
	Net decrease due to minor correction of mileage	4·66		
		11·06		
	<i>Add</i> —			
	Gogra bridge and approaches at Bahramghat, previously omitted	8·27		
	Increase due to new alignment of the Mari-Attock Railway	6·75		
	Increase due to new alignment of the Calcutta-Câmanore railway	6·00		
	Increase due to new alignment of the Mandalay-Kunion railway	23·23		
		55·00		
		26,081·11		

5. And the mileage under construction or sanctioned for construction on the 31st March 1899 will be 3,430·15 miles, made up as follows:

	Miles.	Miles.
(i)	State lines worked by companies	439·29
(ii)	State lines worked by the State	239·60
(iii)	Guaranteed companies	185·05
(iv)	Assisted companies	233·14
(v)	Lines owned by native states and worked by companies	74·12
(vi)	Lines owned by native states and worked by State railway agency	80·82
		1,201·52

Metre gauge—

(vii)	State lines worked by companies	927·93
(viii)	State lines worked by the State	76·13
(ix)	Assisted companies	178·77
(x)	Lines owned by native states and worked by companies	427·79
(xi)	Lines owned and worked by native states	295·43
		1,906·05

Special gauges—

(xii)	State lines worked by companies	56·67
(xiii)	State lines worked by the State	20·08
(xiv)	Assisted companies	121·20
(xv)	Lines owned by native states and worked by companies	43·80
(xvi)	Lines owned and worked by native states	80·83
		322·58

TOTAL 3,430·15

Making a grand total of railways completed and in hand at the commencement of 1899-1900 of miles 26,081·11*

And showing, after allowing for corrections of mileage, an advance on the previous year, of miles 586·09

(a) Commencement of work not yet authorized.
(b) Correction of mileage.
(c) Previously sanctioned.
(d) Excluding 65·08 miles of the Hyderabad-Shadipalli standard gauge railway to be converted to the metre gauge.
(e) Excluding 6·34 miles of existing light railway.

* Made up as follows:—

Completed and in hand at the beginning of 1898-99
Sanctioned during 1898-99

Miles.

28,492·76

54·63

20,034·36

Decrease due to realignment of the Assam-Bengal Railway

6·40

11·06

Net decrease due to minor correction of mileage

4·66

26,034·36

Add—

Gogra bridge and approaches at Bahramghat, previously omitted

8·27

Increase due to new alignment of the Mari-Attock Railway

6·75

55·00

Increase due to new alignment of the Calcutta-Câmanore railway

6·00

Increase due to new alignment of the Mandalay-Kunion railway

23·23

26,081·11

6. It is expected that the following lengths of unfinished line will be opened for public traffic in 1899-1900 :

	Miles.	Miles.
(i) Standard gauge— State lines worked by companies.	169.63	
(ii) State lines worked by the State.	142.75	
(iii) Guaranteed companies.	86.00	
(iv) Assisted companies.	283.14	
(v) Lines owned by native states and worked by companies.	74.12	
	—	655.64

Metro gauge—

(vi) State lines worked by companies.	171.67	
(vii) Assisted companies.	57.01	
(viii) Lines owned by native states and worked by companies.	347.98	
(ix) Lines owned and worked by native states.	147.87	
	—	724.53

Special gauges—

(x) State lines worked by companies.	56.67	
(xi) State lines worked by the State.	20.08	
(xii) Assisted companies.	20.20	
(xiii) Lines owned by native states and worked by companies.	12.80	
(xiv) Lines owned and worked by native states.	80.83	
	—	190.58
	TOTAL	1,570.75

Leaving the undermentioned lines for completion in 1900-1901 or later :

	Miles.	Miles.
(xv) State lines worked by companies.	269.66	
(xvi) State lines worked by the State.	96.85	
(xvii) Guaranteed companies.	99.05	
(xviii) Lines owned by native states and worked by State railway agency.	80.32	
	—	545.88

Metro gauge—

(xix) State lines worked by companies.	756.26	
(xx) State lines worked by the State.	76.13	
(xxi) Assisted companies.	121.76	
(xxii) Lines owned by native states and worked by companies.	79.81	
(xxiii) Lines owned and worked by native states.	147.56	
	—	1,181.52

Special gauges—

(xxiv) Assisted companies.	101.00	
(xxv) Lines owned by native states and worked by companies.	31.00	
	—	132.00
	TOTAL	1,859.40

	Miles.	Miles.	Miles.
(i) East Indian— Maghal Sarai to Gya.	136.20		
Bengal-Nagpur— Kolaghat to Howrah.	35.37		
North Western— Cambaypore Cantonment to Bawali (New Plud Sultan).	(a) 8.00	43.37	100.60
(ii) Great Indian Peninsula— Langar to Marti.		88.75	
Tuba Tez Singh to Khanewal.	50.00		
Southern Punjab (Delhi Samudra)— Delhi Jrewerry to Bawali.		30.00	
(iv) Bengal and North-Western— Tirhoot section— Majerpore to Begampurai.	64.25		
Gurhara to Moreshkunt.	64.75		
(vi) South Indian— Nagapattinam to Nagore.	(a) 4.75		
Assam-Hengam— Lumding to Makum.	18.00		
Burma— Pindaw to Narmaw.	60.00		
(vii) Mysore-Bangalore— Mysore to Kaliganj.	36.20		
Birur-Chengalpattu— Birur to Shimoga.	20.81		67.01
(viii) Hyderabad-Godavari Valley— Muzumad to Runjane.		37.99	
Secunderabad to Liu-bgaon.	180.00	310.00	547.00
Oodeyore-Chitpur— Dehuri to Oudeypore.	180.00		
Jodhpore-Highamer— Jodhpore section— Balotra to Barmer.	89.75		
Bickanger section— Bharli to Lankaranaur.	8.00	68.65	147.25
Jaypore-Bawali-Madhopur— Sangager to Sewai-Madhopur.		72.75	
(x) Bengal and North-Western— Bajpore railway (2' 0")— Raipur to Bhamtark.			
Abhimpur to Rajan.	68.00		
(xi) Eastern Bengal— Achbar-Bansbari-Bantabari Extension (British section) (2' 0")— Alipur to Jhulut.	11.87		88.87
(xii) Rangat-Hirakudnagar (2' 0")— Rajpura (2' 0")—		20.00	
(xiii) Umaria to Nanded.	30.20		
Gwalior-Sipri (2' 0")— Mohan to Sipri.		19.00	
Gwalior-Chambalgat (2' 0")— Gwalior to Bhund.	35.04		50.88
(xv) East Indian— Bhikhabad to Farukhabad.	(b) 68.00		
Baran to Baitonganj, including outlying branch.	(b) 82.50		
Agra-Delhi chord— Agra to Delhi.	(b) 121.10		
(xvi) North Western— Kotri to Hyderabad.			
Oudh and Rohilkhand— Ghazibabad to Moradabad.	8.30		
East Coast— Godavari bridge at Rajahmundry and approaches.	87.00		96.96
(xvii) Great Indian Peninsula— Amsler to Jagalgaon.	84.05		
(xviii) Madras— Cuttent to Cannanore.	85.00		90.05
Ludhiana-Dhuri-Jakhal— Ludhiana and Dhuri to Jakhal.			(b) 40.32
(xix) Bengal and North-Western— Tirhoot section— Moreshkunt to Katibar.			
Company's section— Assamgarh to Shishgaj.	72.00		
(xx) Assam-Bengal— Isidorpur to Lumding.	33.00		
Burma— Lumding to Makum.	113.14	319.08	700.20
Burma— Nunmaw to the right bank of the Salween river.	20.92		
Meiktila to Bagan.	200.00		
Sorong to Alon with a river joining to Myima.	67.70	333.30	
Hyderabad (Sind)-Jodhpore frontier— Hyderabad to Jodhpore frontier.	74.80		
(xxi) Eastern Bengal— Tecota bridge at Kaunia and approaches.	71.30		
Bengal Domsa— Mathazari to Rantupara.	4.87		70.10
Qam Dam to Rangakote.	48.00		
Deomoni Hat to Lalmoni Hat.	9.75		121.70
(xxii) Hyderabad-Godavari Valley— Runjane to M. Abnjan.	69.00		
(xxiii) Jodhpore section— Barmer to Jodhpore frontier.			
Bikaner section— Lankaranaur to Suratgarh.	95.00		
Gigasur to Falana.	(a) 63.00		147.00
(xxiv) Barai Light (2' 0")— Barai Road to Paedharpur.			
Kalka-Simla (2' 0")— Kalka to Simla.	(b) 38.00		
(xxv) Rewah (2' 0")— Rewah to Gurna.	(b) 68.00		101.00
			(b) 91.00

(a) Provisionally sanctioned.
(b) Commencement of work not yet authorized.



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, TUESDAY, MARCH 21, 1899.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th March, 1899, and is hereby promulgated for general information.

ACT. NO. XIII OR 1899.

An Act to consolidate and amend the Law relating to Glanders and Farcy.

WHEREAS it is expedient to consolidate and amend the law relating to glanders and farcy; It is hereby enacted as follows:—

1. (1) This Act may be called the Glanders and Farcy Act, 1899.

(2) It extends to the whole of British India; and

(3) It shall come into force at once.

2. (1) In this Act, unless there is anything repugnant in the subject or context, "diseased" means affected with glanders or farcy or any other dangerous epidemic disease among horses which the Governor General in Council may, by notification in the Gazette of India, specify in this behalf.

(2) The provisions of this Act relating to horses shall apply also to asses and mules.

3. The Local Government may, by notification in the local official Gazette, apply this Act, or any provision of this Act, to any local area, to be specified in such notification, within the Province.

4. (1) When this Act has been so applied to a local area, the Local Government may, by notification in the local official Gazette, appoint such persons as it thinks fit to be Inspectors under this Act and to exercise and perform, within the whole of the local area or such portions thereof as it may prescribe, the

powers conferred and the duties imposed by this Act on such officers.

(2) Every person so appointed shall be deemed to be a public servant within the meaning of the Indian Penal Code.

XLV of 1860.

5. Within the local limits for which he is so appointed, any such Inspector as aforesaid may, subject to such rules as the

Local Government may make in this behalf, enter and search any field, building or other place for the purpose of ascertaining whether there is therein any horse which is diseased.

6. Within such limits as aforesaid, the Inspector may seize any horse which he has reason to believe to be diseased.

7. (1) On any such seizure as aforesaid, the Inspector shall cause the horse seized to be examined as soon as possible by such Veterinary Practitioner as the Local Government may appoint in this behalf:

Provided that, when the Inspector is also a Veterinary Practitioner so appointed, he may make the examination himself.

(2) For the purposes of the examination, the Veterinary Practitioner may submit the horse to any test or tests which the Local Government may prescribe.

8. (1) If the Veterinary Practitioner certifies in writing that the horse is diseased, the Inspector shall cause the same to be immediately destroyed:

Provided that, in the case of any disease other than glanders or farcy, horses certified to be diseased as aforesaid may, subject to any rules which the Local Government may make in this behalf, be either destroyed or otherwise treated or dealt with as the Veterinary Practitioner may deem necessary.

(2) If, after completing the examination, the Veterinary Practitioner does not certify that the horse is diseased, the Inspector shall at once deliver the same to the person entitled to the possession thereof.

9. (1) When any diseased horse has been in any building, shed or other place where it has been enclosed place, or in any to be disinfected, etc. open lines, the Inspector may issue a notice to the owner of the building, shed, place or lines, or to the person in charge thereof, directing him to have the same disinfected and the internal fittings thereof, or such other things found therein or near thereto as the Local Government may by rule prescribe, destroyed.

(2) On the failure or neglect of such owner or other person as aforesaid to comply with the notice within a reasonable time, the Inspector shall cause the building, shed, place or lines to be disinfected and the fittings or other things to be destroyed, and the expense (if any) thereby incurred may be recovered from the owner or other person as if it were a fine.

10. The owner or any person in charge of a diseased horse shall give immediate information of the horse being diseased to the Inspector or to such authority as the Local Government may appoint in this behalf.

11. No person in charge of any horse which has been in the same field, building or place as, or in contact with, a diseased horse, shall remove such horse except in good faith

for the purpose of preventing infection, or under a license to be granted by the Inspector and subject to the conditions of the license.

12. (1) Whoever, being an Inspector appointed under this Act, vexatiously and unnecessarily enters or searches any field, building or other place, or seizes or detains any horse on the pretence that it is diseased, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both.

(2) No prosecution under this section shall be instituted after the expiry of three months from the date on which the offence has been committed.

13. Whoever refuses or neglects to comply with any notice issued by the Inspector under section 9, or removes any horse in contravention of section 11, shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both.

14. (1) The Local Government may make rules to carry out the purposes and objects of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules as aforesaid may—

(a) regulate entries, searches and seizures by inspectors under this Act;

(b) regulate the use of tests and the isolation of horses subjected thereto, and provide for recovering the expense of

detaining, isolating and testing horses from the owners or persons in charge thereof as if it were a fine;

(c) regulate the destruction or treatment, as the case may be, of horses certified under section 8 to be diseased, and the disposal of the carcasses of diseased horses;

(d) regulate the disinfecting of buildings and places in which diseased horses have been, and prescribe what things found therein or near thereto shall be destroyed; and

(e) regulate the grant of licenses under section 11 and the conditions on which those licenses shall be granted.

(3) All rules under this section shall be published in the local official Gazette, and, on such publication, shall have effect as if enacted by this Act.

(4) In making any rule under this section, the Local Government may direct that a breach of it shall be punishable with imprisonment for a term which may extend to one month, or with fine which may extend to fifty rupees, or with both.

15. Any Veterinary Practitioner may be appointed by the Local Government to be both Inspector and Veterinary Practitioner for all or any of the purposes of this Act or of any rule thereunder.

16. No suit, prosecution or other legal protection to persons ceasing shall lie against any person for anything which is, in good faith, done or intended to be done under this Act.

17. The enactments mentioned in the schedule are hereby repealed to the extent specified in the fourth column thereof.

THE SCHEDULE.

ENACTMENTS REPEALED.

(See section 17.)

Year.	No.	Short Title.	Extent of repeal.
1879	XX	The Glanders and Farcy Act, 1879.	The whole Act.
1891	XII	The Repealing and Amending Act, 1891.	So much as relates to Act XX of 1879.
1896	XV	The Glanders and Farcy Act (1879) Amendment Act, 1896.	The whole Act.
1897	XIV	The Indian Short Titles Act, 1897.	So much as relates to Act XV of 1896.

H. W. C. CARNDUFF,
Offg. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of His Excellency the Governor General on the 20th March, 1899, and is hereby promulgated for general information:—

ACT NO. XIV OF 1899.

An Act to further amend the Indian Tariff Act, 1894.

WHEREAS it is expedient to further amend the Indian Tariff Act, 1894; It is hereby enacted as follows:—

1. (1) This Act may be called the Indian Tariff Short title and Amendment Act, 1899; and commencement.

(2) It shall come into force at once.

VIII of 1894. Addition of new section 8A after section 8, Act VIII, 1894.

2. After section 8 of the Indian Tariff Act, 1894, the following section shall be added, namely:—

“8A. (1) Where any country, dependency or colony pays or bestows, directly or indirectly, any bounty or grant upon the exportation therefrom of any Additional import duty on bounty-fed articles.

article and the article is chargeable with duty under the provisions of this Act, then, upon the importation of any such article into British India, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise, the Governor General in Council may, by notification in the Gazette of India, impose an additional duty equal to the net amount of such bounty or grant, however the same be paid or bestowed.

“(2) The net amount of any such bounty or grant as aforesaid shall be, from time to time, ascertained, determined and declared by the Governor General in Council, and the Governor General in Council may, by notification in the Gazette of India, make rules for the identification of such articles and for the assessment and collection of any additional duty imposed upon the importation thereof under sub-section (1).”

3. This Act shall not apply to any imported article the bill of lading for which was signed and given before the commencement of this Act.

H. W. C. CARNDUFF,
Offg. Secy. to the Govt. of India.

GOVERNMENT OF INDIA.
 FINANCE AND COMMERCE DEPARTMENT.
STATISTICS and COMMERCE.
 Customs.

NOTIFICATION.

No. 1327 S. R.

Calcutta, the 20th March 1899.

IN exercise of the powers conferred by section 8A of the Indian Tariff Act, 1894 (VIII of 1894, as amended by Acts III of 1896 and XIV of 1899), the Governor General in Council is pleased to impose, with effect from this date, the following further duties, in addition to those chargeable under No. 8 of the fourth schedule to the said Act, upon the importation into British India of sugar of the kinds hereinafter specified, produced in or exported from the countries hereinafter mentioned under bounties as hereinafter determined and declared, whether the same is imported directly from the country of production or otherwise, and whether it is imported in the same condition as when exported from the country of production or has been changed in condition by manufacture or otherwise:—

Countries.	Kinds of Sugar.	Bounties bestowed.	Additional duties to be levied.
Argentine Republic	All kinds	6 centavos per kilogram.	Per cwt. R a. 9 2
Austria-Hungary .	Sugar under 93 per cent, and of at least 88 per cent, polarization.	1.37 florins per 100 kilograms.	0 14
	Sugar under 99½ per cent, and of at least 93 per cent, polarization.	1.46 florins per 100 kilograms.	0 15
	Sugar of at least 99½ per cent polarization.	2.10 florins per 100 kilograms.	1 8
Belgium . .	Raw sugar	4.50 francs per 100 kilograms.	1 6
	Refined	5.36 francs per 100 kilograms.	1 10
Denmark . .	Refined sugar	1.12 crowns per 100 kilograms.	0 8
France . .	Raw sugars from 65 to 98 per cent polarization for beet-root sugars or 65 to 97 per cent for French colonial sugar.	10.82 francs per 100 kilograms of refined sugar of 100 per cent polarization.*	3 4

* The output of refined sugar from raw is computed by deducting from the polarization of the raw sugar twice the glucose, four times the ash, and one and a half per cent for loss in refining.

Countries.	Kinds of Sugar.	Bounties bestowed.	Additional duties to be levied.
France— <i>contd.</i>	Sugar candies	11.51 francs per 100 kilograms.	Per cwt. <i>R a. p.</i> 3 7 6
	Refined sugar in loaf or crushed, clear, hard and dry.	11.51 francs per 100 kilograms.	3 7 6
	Raw and refined sugars in grains or crystals of a minimum standard of 98 per cent polarization.	11.17 francs per 100 kilograms.	3 6 0
Germany	Raw sugar of at least 90 per cent polarization and refined sugar under 98 per cent, and of at least 90 per cent, polarization.	2.50 marks per 100 kilograms.	0 15 3
	Candy and sugar in white, hard loaves, blocks, crystals, etc., of at least 99½ per cent polarization.	3.55 marks per 100 kilograms.	1 6 0
Holland	All other sugar of at least 98 per cent polarization.	8 marks per 100 kilograms.	1 2 0
	Raw beet sugar of less than 98 per cent polarization.	2.2354 florins per 100 kilograms of hard refined (100 per cent).*	1 7 0
	Raw beet sugars of at least 98 per cent polarization.	3ths of above bounty, or 1.7655 florins per 100 kilograms of hard refined.*	1 2 0
Russia	Refined beet-root sugars	0.2946 florins per 100 kilograms of hard refined, in addition to above rate.	0 3 0
	Refined sugar from materials other than beet-root raw sugar.	0.2946 florins per 100 kilograms of hard refined, in addition to above rate.	in addition to above rate.
	Sugar of at least 99 per cent polarization.	0.50 rouble per pood (86.113lb avoirdupois).	3 11 0
	Sugar of less than 99 per cent polarization, but not less than 88 per cent.	0.44 rouble per pood.	3 4 0
	Sugar of less than 88 per cent, but not less than 75 per cent.	0.38 rouble per pood.	2 13 0

* The output of refined sugar from raw is computed by deducting from the polarization of the raw sugar twice the glucose, four times the ashes, and one and a half per cent for loss in refining.

H. H. RISLEY,
Offg. Secy. to the Govt. of India.



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, WEDNESDAY, MARCH 29, 1899.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 184.

Calcutta, the 29th March, 1899.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor-General of India owing to the vacation of office by the Hon'ble Sir James Westland, K.C.S.I., Her Majesty the Queen, Empress of India, has been graciously pleased to appoint Mr. Clinton Edward Dawkins to be an Ordinary Member of the Council of the Governor-General of India.

Mr. Dawkins has, on this day, taken upon himself the execution of his office under the usual salute.

A. H. L. FRASER,
Offg. Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

CALCUTTA, THURSDAY, MARCH 30, 1899.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

No. S. R.—1429 C.

Calcutta, the 30th March 1899.

In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), and in supersession of all existing notifications under that Act or the Indian Post Office Act, 1866 (XIV of 1866), the Governor General in Council is pleased to issue the following rules and orders:—

Part I.—Rates of postage.

I.—Inland postal articles.

1. The following rates of postage shall be chargeable on postal articles where the postage is prepaid:—

Letters.

For a letter not exceeding half a tola in weight	Half an anna.
For a letter exceeding half a tola but not exceeding one tola and a half in weight	One anna.
For every additional one tola and a half or part of that weight	One anna.

Postcards.

For a single postcard	One-quarter of an anna.
For a reply postcard	Half an anna.

Book, pattern and sample packets.

For every ten tolas or part of that weight	Half an anna.
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Registered newspapers.

For a newspaper not exceeding four tolas in weight	One-quarter of an anna.
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For a newspaper exceeding four tolas but not exceeding twenty tolas in weight	Half an anna,
For every additional twenty tolas or part of that weight	Half an anna.

Parcels.

For a parcel not exceeding twenty tolas in weight	Two annas.
For a parcel exceeding twenty tolas but not exceeding forty tolas in weight	Four annas.
For every additional forty tolas or part of that weight	Four annas.

2. The following rates of postage shall be chargeable on the delivery of postal articles where the postage is not prepaid or is insufficiently prepaid :—

On an unpaid letter, postcard or private manufacture or packet	Double the prepaid rate.
On an insufficiently paid letter or packet	Double the deficiency.
On an unpaid registered parcel	The prepaid rate (and registration fee).

II.—Foreign postal articles.

3. The following are declared to be the rates of postage chargeable on postal articles where the postage is prepaid :—

Letters.

For the United Kingdom and the following British Possessions and Protectorates :—

Ascension.
Bahamas.
Barbados.
Bermuda.
British Central Africa.
British East Africa.
British Guiana.
British Honduras.
Canada.
Cyprus.
Falkland Islands.
Fiji Islands.
Gambia.
Gibraltar.
Gold Coast Colony.
Hong Kong.
Johore.
Lagos.
Leeward Islands, namely—
Antigua,
St. Kitts,
Nevis,
Dominica,
Montserrat, and the
Virgin Islands,

Malay States (Protected), namely—
Perak,
Selangor,
Negri-Sembilan, and
Pahang.
Natal,
Newfoundland.
Niger Coast Protectorate.
Niger Territory.
St. Helena.
Sarawak.
Seychelles.
Sierra Leone.
Straits Settlements.
Tobago.
Trinidad.
Turks Islands.
Ugada.
Windward Islands, namely—
Grenada,
St. Lucia,
St. Vincent,
Zanzibar.

For a letter not exceeding half an ounce in weight	One anna.
For every additional half ounce or part of that weight	One anna.

For any other part of the world served by the Foreign post with the exception of Ceylon :—

For a letter not exceeding half an ounce in weight Two and a half annas.

For every additional half ounce or part of that weight Two and a half annas.

For Ceylon Indian inland rates.

Postcards.

For any part of the world served by the Foreign post with the exception of Ceylon :—

For a single postcard One anna.

For a reply postcard Two annas.

For Ceylon Indian inland rates.

Printed papers (including newspapers and books).

For any part of the world served by the Foreign post with the exception of Ceylon :—

For a packet not exceeding two ounces in weight Half an anna.

For every additional two ounces or part of that weight Half an anna.

For Ceylon Indian inland rates.

Business papers (legal and commercial documents).

For any part of the world served by the Foreign post with the exception of Ceylon :—

For a packet not exceeding ten ounces in weight Two and a half annas.

For every additional two ounces or part of that weight Half an anna.

For Ceylon Indian inland rates.

Samples.

For any part of the world served by the Foreign post with the exception of Ceylon :—

For a packet not exceeding four ounces in weight One anna.

For every additional two ounces or part of that weight Half an anna.

For Ceylon Indian inland rates.

Registered newspapers.

For Ceylon Indian inland rates.

Parcels.

The Director General shall, from time to time, declare in the Indian Postal Guide the countries and places to which parcels may be transmitted by the Foreign post, and the rates of postage chargeable in each case.

In the case of Ceylon the Indian inland rates of postage shall be applicable, provided that prepayment of postage, and registration, shall be compulsory.

4. The following are declared to be the rates of postage chargeable on the delivery of postal articles, other than parcels received by the Foreign post, where the postage is not prepaid or is insufficiently prepaid :—

When the postage is not prepaid	Double the prepaid rate.
When the postage is insufficiently prepaid	Double the deficiency.

Part II.—Main conditions of transmission by post of postal articles.

I.—Inland postal articles.

(a) Postcards.

5. Single and reply cards of private manufacture, with or without adhesive postage stamps affixed thereto in payment of postage, may be transmitted by post as postcards :

Provided that they are in conformity, as regards size and weight, with the inland postcards issued by the Post Office.

6. (1) Nothing shall be written on the address-side of a postcard except—

- (a) the heading "Postcard" or "Reply Postcard";
- (b) the name and address of the addressee;
- (c) the name and address of the sender;
- (d) the date of posting;
- (e) engravings or advertisements, provided that sufficient space is left for a clear address and for the official marks of the Post Office.

(2) Nothing shall be affixed or attached to a postcard except,—

- (a) on the address-side, postage stamps in pre-payment of postage and the registration-fee (if any), or an address-label bearing the name and address of the addressee and not exceeding in size 2 inches in length by $\frac{1}{4}$ of an inch in width;
- (b) on the other side, receipt stamps.

Explanation.—The sender of a reply-postcard may affix to the address-side of the reply-half an address-label bearing his name and address and not exceeding in size 2 inches in length by $\frac{1}{4}$ of an inch in width.

(3) A postcard shall not be folded, cut or otherwise altered, except that the impressed postage stamp (if any) may be perforated with initials.

7. Should any of the conditions imposed by rules 5 and 6 be infringed, the postcard shall be treated as a letter.

(b) Book packets.

8. A book packet may contain any of the following articles :—

(1) Newspapers and publications of all kinds; books, whether blank or printed; engravings, photographs, drawings, plans, maps, printed music, and proof sheets, with or without the manuscript relating thereto; blank paper, parchment, or card-board; and, generally, anything printed, engraved, lithographed or papyographed on paper, parchment or card-board.

(2) Business papers, written or drawn wholly or partly by hand, not being of the nature of a letter or having the character of a personal communication, such as deeds, bills of lading, invoices, accounts; and manuscript of all kinds, including manuscript music, not being of the nature of personal correspondence.

(3) Written letters of old date which have previously passed through the post and served their original purpose.

With any of the above-mentioned articles may be sent anything that is necessary for their safe transmission through the post, such as rollers, etc., and with any of the articles mentioned in clause (1) may be sent any legitimate binding, mounting, or covering, loose or attached, and anything that ordinarily appertains to such articles, as pens and pencils in the case of a pocket-book, photographs in the case of a photograph-book, and card-plates in the case of visiting cards.

Manuscript for the press shall not be reckoned as having the character of personal correspondence within the meaning of clause (2), and may be sent as a book packet.

9. No communication of the nature of a letter, or having the character of a personal communication, shall be enclosed with, or written upon, the contents of a book packet.

Provided that nothing in this rule shall be held to prohibit inscriptions or entries stating who the sender is or to whom the articles are to be given, or to prohibit purely complimentary greetings from being entered, in writing or otherwise, on Christmas, New Year and Birthday cards and similar articles.

10. A book packet shall not contain "paper-money," which for the purposes of this rule includes unobliterated postage or other stamps, currency notes, hundies, cheques, bank-notes, bankpost bills, bills of exchange, and all orders or authorities for the payment of money.

Explanation.—This rule shall not apply to a book packet containing a stamped and addressed envelope, postcard, or wrapper, forwarded by the sender of the packet in order that such envelope, card, or wrapper may be returned through the post to the sender or sent to some other person designated by him.

11. The dimensions of a book packet, which may be of any shape, shall not exceed two feet in length by one foot in width and one foot in depth. When, however, the packet is in the form of a roll, the length shall not exceed thirty inches:

Provided that, if the length exceeds twenty-four inches (two feet), the diameter shall not exceed four inches.

12. A book packet shall be posted without a cover, or with a cover entirely open at both ends, or in an unfastened envelope or in a cover which can be easily removed so as to admit of a ready examination of the contents. The ends of the packet, however, may be tied with string.

Illustration.—A closed envelope notched at the sides or ends does not admit of a ready examination of its contents, and does not, therefore, fulfil the conditions prescribed by this rule.

13. If a book packet is found to contain anything not permitted by the rules, or to be in excess of the prescribed size, or to be packed in a manner not in accordance with the rules, it shall be charged on delivery with letter or parcel postage, whichever may be less. Any postage stamps that may be affixed to it shall, however, be recognised in assessing the charge.

(c) Pattern packets.

14. A pattern packet may contain *bond fide* trade patterns or samples of merchandise not having any saleable value, together with, or without, any matter which may be sent as a book packet. There shall be no writing upon or in a pattern packet, except the name and address of the sender, the name and address of the person for whom it is intended, a trade mark, numbers, prices, and indications as to the weight, size or quantity to be disposed of.

15. The dimensions of a pattern packet shall not exceed two feet in length by one foot in width and one foot in depth; and the weight shall not exceed forty tolas.

16. A pattern packet shall be posted without a cover, or with a cover open at both ends, or in an unfastened envelope or other cover which can be easily removed so as to admit of a ready examination of the contents. Samples

of seeds, drugs, and other articles which cannot be sent in unfastened or removable envelopes may be sent enclosed in boxes or bags, provided that they are fastened in such a way that they can be easily opened. They may also be sent in air-tight cases when necessary, provided that the nature of the contents is certified on the cover under the full signature and address of the sender.

17. If a pattern packet is found to contain anything not permitted by the rules, or to be in excess of the prescribed size or weight, or to be packed in a manner not in accordance with the rules, it shall be charged on delivery with letter or parcel postage, whichever may be less. Any postage stamps that may be affixed to it shall, however, be recognised in assessing the charge.

(d) Registered newspapers.

18. Newspapers as defined in section 9 of the Indian Post Office Act, 1898 (hereinafter referred to as "the Act") shall be transmitted by post as registered newspapers, provided that they are posted in accordance with the following conditions:—

- (1) The newspaper shall be registered in the office of the Postmaster General, or officer exercising the powers of the Postmaster-General, of the postal circle in which it is published. Such registration shall cease to have effect at the close of the calendar year following that in which it was effected, and must be renewed if a continuance of the privilege conferred by the system beyond that time is desired.
- (2) The postage shall be prepaid by postage stamps.
- (3) The newspaper shall bear in print immediately above the address the word "Registered" followed by the registration-number which shall be assigned to it by the Postmaster-General or other officer referred to in condition (1).
- (4) The newspaper shall be posted at the place of publication.
- (5) The newspaper shall be posted without a cover or in a short cover open at the ends.
- (6) There shall be no word printed on the newspaper after its publication or upon the cover (if any) thereof, nor shall any writing or mark be made upon it or upon the cover (if any) thereof, except the name and address of the person to whom it is sent, and, if desired, the name and address of the newspaper, or of the sender.
- (7) There shall be no paper or thing enclosed in or with any such newspaper other than an extra or supplement as specified in section 9 of the Act.

Nothing in this rule shall be held to prevent newspapers being transmitted by post, either singly or otherwise, at the rates, and under the conditions, prescribed for book packets.

(e) Parcels.

19. A parcel may contain one (but shall not contain more than one) written communication of the nature of a letter, or having the character of a personal communication:

Provided that the communication shall be addressed only to the addressee of the parcel itself.

20. A parcel shall not exceed 440 tolas in weight, unless it is registered, in which case the weight shall not exceed 25 seers (2,000 tolas). A parcel shall not be of a kind which, owing to size, shape, manner of packing, or any other cause, cannot be carried by post without serious inconvenience or risk.

21. The postage on a parcel, unless it is a registered parcel, shall be fully prepaid by means of postage stamps which shall be affixed either to the cover of the parcel or to an official label which can be obtained free at the post office. In either case, the sender or his messenger shall affix the stamps himself, postal officials being strictly forbidden to affix them.

The postage, including the registration fee, on a registered parcel may be either fully prepaid or wholly unpaid : partial prepayment of postage shall not be recognized.

22. Every parcel intended for transmission by post shall be presented at the window of the post office. Any parcel found in a letter-box shall be treated and charged as a registered parcel.

(f) Re-direction of postal articles.

23. A postal article re-directed to any place served by the Inland post by an officer of the Post Office or by an agent of the addressee after its delivery shall be transmitted by post free of charge in respect of such further transmission :

Provided that,—

- (1) in the case of an unregistered article re-directed by an agent of the addressee,—the article has not been opened and has been either returned to the postman or re-posted at the place of delivery ; and,
- (2) in the case of a registered article re-directed by an agent of the addressee,—the article has not been opened and has been returned to the postman at the place of delivery with the receipt unsigned.

24. A postal article re-posted after having been opened, or re-posted at any place other than the place at which it was delivered, shall be treated as a postal article posted for the first time, and charged with postage accordingly. A registered article of which delivery has been taken can be re-posted only under the conditions prescribed for the posting of registered articles for the first time.

II.—Foreign postal articles.

25. The Director-General shall, from time to time, notify in the Indian Postal Guide the conditions in force for the transmission of postal articles by the Foreign post :

Provided that the rules relating to inland registered newspapers shall be deemed to apply in the case of newspapers sent to Ceylon.

Treatment of postal articles from abroad bearing fictitious or previously used stamps.

26. Where a postal article has been received by post from any place beyond the limits of British India, bearing a fictitious or previously used postage stamp, and the addressee of such postal article has failed to attend, by himself or his agent, at the post office of delivery within the time specified in the notice sent to him in that behalf, or, having so attended, has refused to make known the name and address of the sender or to re-deliver the postal article or such portion thereof as may be required under section 27 of the Act, and, in consequence of such failure or refusal, the postal article has not been delivered to the addressee or his agent, the postal article shall be disposed of in the following manner :—

The officer in charge of the post office at which the postal article has been received for delivery, shall record a statement, in such form as the Director General shall prescribe, setting forth the action taken by him under the provisions of section 27 of the Act, and the fact of such failure or refusal as aforesaid on the part of the addressee or his agent ; and shall forward the statement, together with the postal article, through the usual channel, to the Director General.

The Director General shall then, in due course, transmit the statement, together with the postal article, to the Postal Administration of the place beyond the limits of British India from which the article was received.

Part III.—Registration of postal articles.

I.—Inland postal articles.

27. Letters, postcards, book and pattern packets and parcels may be registered at any post office for transmission by post to any other post office.

28. In addition to the postage, the following further fees shall be charged for the registration of postal articles:—

For a letter, postcard, or book or pattern packet . . . 2 annas.

For a parcel not exceeding 20 tolas in weight . . . 2 annas.

For a parcel exceeding 20 tolas in weight . . . 4 annas.

29. The prepayment of the postage and registration fee shall be optional in the case of uninsured registered parcels, and shall be compulsory in the case of all other registered articles. Prepayment of the postage and registration fee on registered articles shall be made by means of postage stamps affixed to the articles.

30. Articles intended for registration shall be presented at the window of the post office.

31. A receipt shall be given to the person who presents an article for registration at the post office window during the hours prescribed for posting registered articles.

32. No registered article shall be delivered to the addressee unless and until he or his agent has signed a receipt for it in such form as the Director General shall prescribe.

33. The sender of a registered article shall be entitled to obtain an acknowledgment of its delivery signed by the addressee by paying a fee of one anna, in addition to the postage and registration fee, at the time of posting the article. The fee for a special acknowledgment shall be paid by means of postage stamps affixed to the article, in the case of registered postcards, letters, and packets, and in cash in the case of registered parcels.

34. The sender of a registered article may obtain an attested copy of the original receipt signed by the addressee on payment of a special fee of three annas, provided that he makes his application for it within six months of the date on which the addressee signed the original receipt.

35. Registration shall be obligatory in the case of—

(1) any parcel exceeding 440 tolas in weight;

(2) any parcel for which the postage is not prepaid;

(3) any insured parcel; and

(4) any parcel addressed to a place for which a customs declaration is required.

36. (1) A currency note, or any portion of a currency note, may be sent by post only in a registered cover. Registration shall be compulsory in the case of a postal article which contains postage or other stamps or labels, or a cheque, hundi, bank note, bankpost bill, bill of exchange, or the like, if the contents are either superscribed upon the cover, or are known or manifest to the officers of the Post Office owing to the transparency, insecurity or insufficiency of the cover, or to any other cause. Nothing in this rule shall be held to render registration of a packet compulsory only by reason that it contains a stamped envelope, postcard, or wrapper as provided by the explanation to rule 10.

(2) Twice the fee for registration shall be levied on the delivery of any postal article required under this rule to be registered at the time of posting on which the fee for registration has not been prepaid.

II.—Foreign postal articles.

37. Letters, postcards and packets may be registered at any post office for transmission to countries and places served by the foreign post, subject to such exceptions as the Director General shall, from time to time, notify in the Indian Postal Guide.

38. In addition to the postage, a further fee of two annas shall be charged for the registration of any article to be sent by the foreign post.

39. The prepayment of the postage and registration fee on foreign registered articles shall be compulsory, and shall be made by means of postage stamps affixed to the articles.

40. Rules 30, 31 and 32, relating to the registration of inland postal articles, shall be equally applicable to registered articles sent or received by the foreign post.

41. The sender of a registered article addressed to any country belonging to the Universal Postal Union shall be entitled to obtain an acknowledgment of its delivery by paying, at the time of posting the article, a fee, in addition to the postage and registration fee, of one anna in the case of a registered article addressed to Ceylon, and of two annas in the case of a registered article addressed to any other such country.

Part IV.—Insurance of postal articles.

I.—Inland postal articles.

42. Registered letters, value-payable registered letters and registered parcels may be insured up to the value of R500 at such branch post offices, and up to the value of R2,000 at such other post offices, as may be authorized by the Director General to accept articles for insurance:

Provided that in no case shall such value exceed the real value of the contents of the article insured.

43. Insurance shall be of two kinds, complete and partial. Complete insurance shall cover all risks in course of transmission by post. Partial insurance shall cover all risks in course of transmission by post in British territory, and all risks, except those arising out of highway robbery, in course of transmission by post in such Native State territory as may be specified in this behalf by the Director General in the Indian Postal Guide.

44. In addition to the postage and the fee for registration, the following further fees shall be charged for insurance:—

	Annas.
Where the value insured does not exceed R50	2
Where the value insured exceeds R50 but does not exceed R100	4
For every additional R100 or fraction thereof	4

The further fees in the case of partially insured articles shall be charged at only half the above rates.

45. The prepayment of all charges on insured articles, namely, postage, registration fees and insurance fees, shall be compulsory. Payment in all cases shall be made by means of postage stamps affixed to the articles.

46. The cover of a letter intended for insurance shall be of strong paper or other substantial material, securely closed and sealed at intervals not exceeding two inches along each fold or seam. A parcel intended for insurance shall be securely packed in an outer covering of cloth, waxcloth or wood. If the parcel is packed in cloth or waxcloth, it shall bear seals at intervals not exceeding three inches over each seam. All the seals affixed to an insured article shall be of the same kind of wax and shall bear distinct impressions of the same device. The device shall not be that of a current coin or merely a series of straight, curved or crossed lines.

47. The minimum size for an insured parcel shall be 12 cubic inches.

48. An article intended for insurance shall be presented at the window of the post office with the amount for which the sender wishes it to be insured, clearly written, in words and figures, on the cover. The name and address of

the sender shall also be written on the cover in the lower left-hand corner, or on a separate slip of paper, to be presented with the article, should there be no room for his name and address on the cover.

49. A receipt shall be given to the person who presents an article for insurance at the post office window during the hours prescribed for posting insured articles.

50. The sender of an insured article shall be entitled to obtain, free of charge, an acknowledgment of its delivery signed by the addressee.

51. There shall be payable to the sender of an insured postal article compensation not exceeding the amount for which the article has been insured, for the loss of the postal article or its contents or for any damage caused to it in course of transmission by post :

Provided that the compensation shall in no case exceed the value of the article lost or the amount of the damage caused and provided that in the case of loss the sender shall furnish full particulars of the contents of the postal article and their value :

Provided, also, that no compensation shall be payable—

- (a) where there has been misdelivery arising out of incorrectness or incompleteness of the address written by the sender ;
- (b) where there has been fraud on the part of the sender or addressee ;
- (c) where the insured article has been delivered to the addressee and he has signed and returned the receipt therefor ;
- (d) where the sender has not given intimation of the loss within three months from the date of posting ;
- (e) where the damage was due to improper or insecure packing ;
- (f) where there is no visible damage to the cover or seals ; or,
- (g) in the case of partially insured articles, where the loss or damage was caused by highway robbery during the transit in respect of which the insurance is partial only.

52. Compensation shall be payable one month after the date on which intimation of loss is given by the sender to the Post Office, except in cases in which the Postmaster-General may consider that the circumstances demand the withholding of payment pending inquiry. When compensation has been paid for the loss of a postal article or its contents, the Post Office shall be entitled to retain, and dispose of, such postal article or its contents should they be subsequently recovered, and the compensation paid not be refunded on demand being made.

53. Coin, bullion, precious stones, jewellery and articles of gold or silver may be sent by post only in insured registered letters or insured parcels. If a letter or parcel presented at the post office window is found to contain any such object of value, it shall not be accepted for transmission by post, unless the sender insures it ; and, if an uninsured article manifestly containing any such object of value is found in course of transmission by post, it shall be either intercepted and returned to the sender or forwarded to destination and delivered to the addressee subject to the payment of a fee of one rupee. The payment of this fee shall not impose any liability on the Government.

Explanation.—In this rule, the expression "articles of gold or silver" includes articles made wholly or partly of gold or silver, but not electro or other plated goods or gold or silver lace or embroidery.

II.—Foreign parcels.

54. The Director-General shall, from time to time, notify in the Indian Postal Guide the countries and places for transmission to which foreign parcels may be insured, and the limit up to which such parcels may be insured in each case :

Provided that in no case shall such value exceed the real value of the contents of the parcel insured.

55. In addition to the postage, the following further fees shall be charged for insurance :—

(a) *For insurance to Ceylon.*

	Annas.
Where the value insured does not exceed Rs 100	. . 4
For every additional Rs 100 or fraction thereof	. . 4

(b) *For insurance to other countries or places.*

Where the value insured does not exceed £5	. . 6
For every additional £5 or fraction thereof	. . 6

56. The prepayment of all charges on insured foreign parcels shall be compulsory. Payment in all cases shall be made by means of postage stamps affixed to the parcels.

57. A foreign parcel intended for insurance shall be packed securely and substantially, with due regard to the nature of the contents and the length of the journey, in an outer covering of cloth and canvas or other substantial material shall bear seals of wax or lead at intervals not exceeding three inches along each line of sewing or join. All the seals affixed to an insured foreign parcel shall be of the same kind of wax or lead and shall bear distinct impressions of the same device. The device shall not be that of a current coin or merely a series of straight, curved or crossed lines.

58. A foreign parcel intended for insurance shall be presented at the window of the post office with the amount for which the sender wishes it to be insured, clearly written, in words and figures, on the cover, and accompanied by such form or forms duly filled up as may be prescribed by the Director-General, from time to time, in the Indian Postal Guide. The name and address of the addressee of a foreign parcel intended for insurance shall be written in ink on the actual covering of the parcel.

59. A receipt shall be given to the person who presents a foreign parcel for insurance at the window of the post office during the hours prescribed for posting insured foreign parcels.

60. There shall be payable to the sender, or, in default or at the request of the sender, to the addressee of an insured foreign parcel, compensation not exceeding the amount for which the parcel has been insured, for the loss of the parcel or its contents or for any damage caused to it in course of transmission by post; and the sender shall, in the case of loss, also be entitled to a refund of the postage, but in no case of the insurance fee paid:

Provided that the compensation shall in no case exceed the value of the article lost or the amount of the damage caused.

Provided, also, that no compensation shall be payable—

- (a) where the loss or damage has been caused by the fault or negligence of the sender, or arises from the nature of the article;
- (b) where the insurance has been fraudulently made for a sum above the real value of the contents, or there has been any other fraud on the part of the sender or addressee;
- (c) where the insured article has been delivered to the addressee and he has signed and returned the receipt therefor;
- (d) where the sender or addressee has not given intimation of the loss or damage within twelve months from the date of posting;
- (e) where the loss or damage was due to improper or insecure packing;
- (f) where there is no visible damage to the cover or seals; or
- (g) In cases beyond control (e.g., tempest, ship-wreck, earthquake, war, etc.).

61. Where a foreign parcel contains coin, bullion, precious stones, jewellery, watches or articles of gold or silver, it shall not be accepted for transmission

by post unless the sender wishes to insure it. If a foreign parcel containing any such object of value is addressed to a country or place to which insurance is not available, the parcel shall be insured for its inland transit within the limits of British India, and in such cases the fee charged for insurance shall be calculated as follows :—

(a) *When the value is expressed in rupee currency.*

	Annas.
Where the value insured does not exceed R50	. . 2
For every additional R50 or fraction thereof	. . 2

(b) *When the value is expressed in sterling.*

Where the value insured does not exceed £3	. . 2
For every additional £3 or fraction thereof	. . 2

If an uninsured foreign parcel, declared to contain or manifestly containing any of the objects of value specified above, is received from a country with which, as notified by the Director-General in the Indian Postal Guide, insured parcels can be exchanged, the parcel shall either be intercepted and returned to the sender or forwarded to destination and delivered to the addressee subject to the payment of a fee of one rupee. The payment of this fee shall not impose any liability on Government.

Explanation.—In this rule, the expression "articles of gold or silver" includes articles made wholly or partly of gold or silver, but not electro or other plated goods, or gold or silver lace, or embroidery.

62. Where an insured foreign parcel is received in India subject to a fresh insurance fee by reason of its having been re-directed, such fee shall be recoverable on delivery as if it were postage due under the Act.

Part V.—Value-payable post.

I.—Value-payable postal articles.

63. Registered and unregistered parcels, registered letters, registered book packets, newspapers prepaid at newspaper rates of postage, and fully prepaid unregistered book packets, may be transmitted by the inland post as value-payable postal articles, provided that the amount to be recovered on any such postal article shall not be less than 4 annas or more than 1,000 rupees, and shall not contain a fraction of an anna.

Postal articles as aforesaid, with the exception of unregistered parcels, may be transmitted by post to Ceylon as value-payable postal articles, provided that the amount to be recovered on any such postal article shall not exceed R150.

64. No such postal article as aforesaid shall be accepted for transmission by post as a value-payable postal article unless the sender declares that the contents have been sent in execution of a *bond fide* order received by him.

65. Legal documents, bonds, policies of insurance, promissory notes, railway goods and parcel receipts, bills of lading, or ordinary bills for collection may be sent as value-payable postal articles, provided that the sender declares that they are so sent in execution of a *bond fide* order received by him.

Explanation.—In the case of a railway receipt or bill of lading sent as a value-payable postal article, it will be sufficient for the purposes of this rule if the article to which the railway receipt or bill of lading relates, has been sent in execution of a *bond fide* order.

66. Every postal article intended to be transmitted by post as a value-payable postal article shall be presented at the post office with a printed form, to be prescribed by the Director-General and obtainable at the post office, in which the sender shall specify the sum to be recovered from the addressee, fill in the required entries and sign the declaration that the article is sent in execution of a *bond fide* order. If the article is an unregistered parcel, unregistered book packet, or newspaper prepaid at newspaper rates of postage, a fee calculated

according to the schedule below on the amount specified for recovery from the addressee shall be prepaid by the sender by affixing postage stamps of the value of the fee to the form presented with the article in the space provided for this purpose. The sender of a postal article intended to be transmitted by post as value-payable shall write his name and address clearly on the article itself.

Schedule of fees.

On any sum specified for recovery not exceeding R10	2 annas.
On any sum specified for recovery exceeding R10, but not exceeding R25	4 annas.
On any sum specified for recovery exceeding R25	4 annas for each complete sum of R25, and 4 annas for the remainder, provided that, if the remainder does not exceed R10, the charge for it shall be only 2 annas.

67. When the sum specified is recovered from the addressee, the amount for payment to the sender shall be remitted to him by means of a money order. In the case of a value-payable unregistered parcel, book packet or value-payable newspaper prepaid at newspaper rates of postage, the whole amount specified for recovery shall be remitted to the sender; in the case of any other value-payable article, the amount specified for recovery, *minus* a fee calculated as in rule 66, shall be remitted. If the addressee of a value-payable article refuses or omits to take delivery of it, the article shall be returned to the sender, who will be required to pay any postage that may be due on it, and, in the case of a value-payable unregistered parcel, book packet or value-payable newspaper prepaid at newspaper rates of postage, to acknowledge receipt of the article by signing the form presented by the postman. Under no circumstances will the fee prepaid in stamps, in the case of a value-payable unregistered parcel, book packet or value-payable newspaper be refunded.

68. The Government shall not incur any liability in respect of the sum specified for recovery on a value-payable postal article unless and until that sum has been received from the addressee.

II.—Transmission by post of railway receipt-notes open as value-payable articles.

69. A railway receipt-note for goods may be transmitted by post open as a value-payable postal article:

Provided that—

- (1) the goods to which the railway receipt-note relates, does not exceed R1,000 in value; and
- (2) the railway receipt-note shows on its face that the goods to which it relates, have been consigned to the sender himself, is endorsed to the person to whom the goods are to be delivered, and is signed by the sender.

70. The open railway receipt-note shall be presented at the post office with the printed form prescribed by the Director-General for registered value-payable postal articles, in which the sender shall specify the sum to be recovered from the addressee, fill in the required entries and sign the declaration that the article is sent in execution of a *bond fide* order.

71. A fee of two annas shall be paid on each railway receipt-note presented for transmission by post open. The fee shall be paid in postage stamps, which shall be affixed by the sender to the receipt-note.

72. The Post Office will transmit the open railway receipt-note to the post office of destination, and will deliver it to the person to whom it has been endorsed by the sender, on his paying the amount specified for recovery, in such

manner as the Director-General may from time to time appoint for the delivery of registered value-payable postal articles.

73. The amount when recovered will be remitted to the sender in accordance with the rules for the time being in force relating to registered value-payable postal articles.

74. A railway receipt-note for goods may be transmitted by post open under the foregoing rules, without compliance with the conditions laid down in the second proviso to rule 69, if—

(1) it relates to goods sent—

(a) between stations on such railways as are for the time being specified in this behalf by the Director-General in the Indian Postal Guide, or

(b) between offices on the Kalka-Simla Government Bullock Train-line, or between such offices and stations on the North-Western State Railway; and

(2) shows on its face that the goods so sent have been declared at the booking office as being sent under the value-payable system.

75. These rules apply also to receipt-notes for goods conveyed by steamer within the limits of British India.

76. Nothing in these rules shall be construed to prevent the transmission by post of receipt-notes under the rules for the time being in force relating to the value-payable post generally.

Part VI.—Money orders.

I.—Inland money orders.

(a) Ordinary inland money orders.

77. The amount for which a single money order may be issued, shall not exceed R600, and shall not include a fraction of an anna, except in the case of money orders issued by, or in favour of, any Department of the Government, or by, or in favour of, a District, Local or Municipal Board.

78. Money orders may be issued on the following Native States, but the amount for which a single money order may be issued on these States, shall not exceed R150:—

Chamba.
Faridkot.

Gwalior.
Jhind.

Nabha.
Patiala.

79. A commission on the issue of inland money orders shall be charged at the following rates, namely:—

On any sum not exceeding R10 2 annas.

" " " exceeding R10, but not exceeding R25 4 annas.

On any sum exceeding R25 : : : : : 4 annas for each complete sum of R25, and 4 annas for the remainder, provided that, if the remainder does not exceed R10, the charge for it shall be only 2 annas.

80. The Director-General may, at any time, suspend the issue of money orders upon any particular post office, or group of post offices, or direct that money orders shall not be so issued except on payment of special rates of commission higher than those prescribed by rule 79.

81. The remitter of a money order shall fill in, in ink, on a money order form prescribed by the Director-General such particulars as the Director-General may require. Such particulars may be written in English or in the vernacular of the district.

82. The money order form duly filled in, together with the amount of the money order and commission, may be presented at the post office during the hours prescribed by the Director-General for money order business.

83. A receipt shall be given to the remitter for the amount paid by him on account of the money order and commission.

84. The remitter of a money order shall be entitled to obtain, free of charge, an acknowledgment of the payment of the amount of the order signed by the payee.

85. The payment of a money order shall ordinarily be made at the address of the payee on his signing the money order and acknowledgment.

86. The money order and acknowledgment shall be signed by the payee named by the remitter, or by some person authorized in writing by the payee in this behalf. The signature shall be written in ink in the space provided for the purpose.

87. If the remitter or payee of a money order is illiterate, his mark shall be obtained and shall be verified in such manner as the Director-General may direct.

88. A money order shall be re-directed to the payee on his written request free of charge.

89. The remitter of a money order which has not been paid, may require that the address of the payee shall be altered or that the name of the post office, at which the order was originally made payable, shall be changed. The required change shall be made without additional charge on the remitter's applying in writing to the post office at which the order was issued.

90. The remitter of a money order which has not been paid, may require that the amount be paid to some person other than the payee named in the order. The required change shall be made, on payment of a second commission equal to the first, on the remitter's applying in writing to the post office at which the order was issued.

91. The remitter of a money order which has not been paid, may stop payment and require that the money be re-paid to himself. This shall be done without additional charge on the remitter's applying in writing to the post office at which the money order was issued, and producing the receipt and giving full particulars of the payee's address as entered in the money order. In no case, however, shall the Post Office be responsible for inability or failure to stop payment of a money order in compliance with the remitter's request.

92. If the payee of a money order cannot be found, or if the payee refuses to take payment, the amount of the order shall be returned at once to the remitter free of charge. The commission shall in no case be refunded.

93. If payment of a money order to the payee cannot be effected and the amount cannot be re-paid to the remitter owing to the latter not being found, the order shall be void and its value credited to the Government. But, if the payee or remitter subsequently applies for payment, the amount of the order shall be paid to him on a fresh money order issued by the Comptroller, Post Office, provided that application is made before the expiration of one year from the date of issue of the original order.

(b) Telegraphic inland money orders.

94. The amount for which a single telegraphic money order may be issued, shall not exceed R 600, and shall not include any sum less than a rupee, and, if the amount exceeds R 150, the telegraphic money order shall not be for a sum which is not a multiple of R 10.

95. The following fees (which include the cost of the telegram) shall be charged for the issue of telegraphic money orders:—

		R a.
On sums not exceeding R 25	•	1 4
„ „ exceeding R 25 but not exceeding R 50	„	1 8
„ „ „ „ 50 „ „	„ 75	1 12
„ „ „ „ 75 „ „	„ 100	2 0
„ „ „ „ 100 „ „	„ 125	2 4
„ „ „ „ 125 „ „	„ 150	2 8
„ „ „ „ 150 „ „	„ 200	3 0
„ „ „ „ 200 „ „	„ 250	3 8
„ „ „ „ 250 „ „	„ 300	4 0
„ „ „ „ 300 „ „	„ 350	4 8
„ „ „ „ 350 „ „	„ 400	5 0
„ „ „ „ 400 „ „	„ 450	5 8
„ „ „ „ 450 „ „	„ 500	6 0
„ „ „ „ 500 „ „	„ 550	6 8
„ „ „ „ 550 „ „	„ 600	7 0

96. The Director-General may, at any time, suspend the issue of telegraphic money orders upon any post office, or group of post offices, or direct that telegraphic money orders shall not be so issued except on payment of special fees higher than those prescribed by rule 95.

97. The remitter of a telegraphic money order shall fill in, in ink, on a money order form prescribed by the Director-General, such particulars as the Director-General may require.

98. The money order form duly filled in, together with the amount of the telegraphic money order and fees, may be presented at the post office during the hours prescribed by the Director-General for telegraphic money order business.

99. A receipt shall be given to the remitter, showing the total amount paid by him, the payee's name and the hour at which the telegraphic money order was presented.

100. The remitter of a telegraphic money order shall be entitled to obtain free of charge, by post, an acknowledgment of the payment of the amount of the order signed by the payee.

101. The payment of a telegraphic money order shall ordinarily be made, as soon as practicable after receipt of the telegraphic advice by the office of payment, at the residence of the payee on his signing a receipt for the amount paid and the acknowledgment.

102. The receipt and acknowledgment shall be signed by the payee named by the remitter, or by some person authorized in writing by the payee in this behalf. The signature shall be written in ink in the space provided for the purpose.

103. If the remitter or payee of a telegraphic money order is illiterate, his mark shall be obtained and shall be verified in such manner as the Director-General may direct.

104. If the payee of a telegraphic money order has removed from the place at which the order was originally payable, and has left written instructions with the post office for the re-direction of articles to his address, the telegraphic money order shall be re-directed to him by post on receipt of the postal confirmation of the telegraphic money order, and the order shall be payable at the revised address without any extra charge.

105. The remitter of a telegraphic money order which has not been paid, may require that the address of the payee shall be altered, or that the name of the office at which the order was originally made payable, shall be changed. The required alteration shall be made in the ordinary course of post, without

additional charge, on the remitter's applying in writing to the post office at which the money order was issued.

106. The remitter of a telegraphic money order which has not been paid, may require that the amount be paid to some person other than the payee named in the order. The required change shall be made in the ordinary course of post, on payment of the commission chargeable on an ordinary money order for the same amount, on the remitter's applying in writing to the post office at which the order was issued, and presenting the receipt granted for the original order.

107. The remitter of a telegraphic money order which has not been paid, may stop payment and require that the money be re-paid to himself. This shall be done on the remitter's applying in writing to the post office at which the money order was issued, producing the receipt and giving full particulars of the payee's address as entered in the money order. Payment may be stopped by telegram, the remitter paying the necessary charges at the ordinary rates for it. In no case, however, shall the Post Office be responsible for inability or failure to stop payment of a money order in compliance with the remitter's request.

108. If the payee of a telegraphic money order cannot be found, or should the payee refuse to take payment, a reference will be made to the office of issue, and the telegraphic money order, if still undeliverable, will then be re-issued by telegraph, free of any further charge, for repayment to the remitter. The fees shall in no case be refunded.

109. If payment of a telegraphic money order to the payee cannot be effected and the amount cannot be repaid to the remitter owing to the latter not being found, the order shall be void and its value credited to the Government. But, if the payee or remitter subsequently applies for payment, the amount of the void order shall be paid to him on a fresh money order issued by the Comptroller, Post Office, provided that application is made before the expiration of one year from the date of issue of the original order.

II.—Foreign money orders.

(a) Foreign money orders.

110. (1) Foreign money orders shall be of two kinds, namely:—

- (a) Money orders expressed in rupee currency; and
- (b) Money orders expressed in sterling.

(2) The Director General shall, from time to time, notify in the Indian Postal Guide the countries and places with which money orders of each kind may be exchanged.

111. (1) The amount for which a single foreign rupee money order may be issued, shall not exceed $Rs 50$, and shall not include any fraction of an anna.

(2) The amount for which a single foreign sterling money order may be issued, shall not exceed £10, except in the cases specially notified by the Director General in the Indian Postal Guide. No such money order shall include any fraction of a penny.

(3) The amount of a foreign sterling money order shall be paid to the Post Office in rupee currency at such rate of exchange as the Director-General shall, from time to time, direct.

112. (1) In the case of foreign rupee money orders the rates of commission shall be the same as those for the time being charged on inland money orders.

(2) In the case of foreign sterling money orders the rates of commission shall be the following, namely :—

	<i>R a.</i>
On sums not exceeding £2	0 4
" " exceeding £2 and not exceeding £5	0 8
" " " £5 " " £7	0 12
" " " £7 " " £10	1 0
" " " £10 " " £12	1 4
" " " £12 " " £15	1 8
" " " £15 " " £17	1 12
" " " £17 " " £20	2 0

(3) Where foreign sterling money orders have to be remitted through the agency of the British Post Office as notified by the Director General in the Indian Postal Guide, a further reduction will be made by the British Post Office from the amount payable to the payees at the following rates, namely :—

For sums not exceeding £2	3d.
" " exceeding £2 but not exceeding £6	6d.
" " " £6 " " £10	9d.

113. In the case of foreign sterling money orders the same remitter shall not be entitled to obtain in one day more than four money orders payable to the same payee, except under special permission conveyed to the issuing office by the Comptroller, Post Office.

114. (1) The remitter of a foreign rupee money order shall be entitled to obtain, free of charge, an acknowledgment of the payment of the amount of the order signed by the payee, except in the cases specially notified by the Director General in the Indian Postal Guide.

(2) The remitter of a foreign sterling money order from any post office except that at Aden shall be entitled to obtain, free of charge, an intimation from the Indian Post Office of exchange (at Bombay or Madras, as the case may be) that the money order has been communicated to the country of payment.

115. (1) In the case of a foreign sterling money order the remitter may, by application in writing accompanied by the money order receipt, require the Indian Post Office of exchange (at Bombay, Madras or Aden, as the case may be) to request the country of payment to alter the address of the payee in the money order, or to pay the amount thereof to some person other than the payee named in the order, or to stop payment of the order. The office of exchange will communicate the result of the reference without charge to the remitter, and, if payment is stopped, the amount of the order shall be refunded to the remitter, but the commission shall not be refunded.

(2) In the case of a foreign rupee money order the remitter may require similar services in accordance with rules 89, 90 and 91, relating to inland money orders.

116. Rules 80, 81, 82, 83 and 87, relating to inland money orders, shall be equally applicable to the issue of foreign money orders.

117. Foreign sterling money orders received for payment in India shall be paid as if they were inland money orders, the amount in sterling of the original money order being converted into rupee currency by the Indian post office of exchange (at Bombay, Madras or Aden, as the case may be) at such rate of exchange as the Director-General may, from time to time, direct.

118. The payment of a foreign money order shall ordinarily be made at the address of the payee. It shall be made on his signing the order and acknowledgment (except when otherwise provided by the Director-General) in the case of a foreign rupee money order, and on his signing the order in the case of a foreign sterling money order.

119. Under no circumstances can a foreign money order, whether a rupee money order or sterling money order, be paid after the expiration of one year from the date of its receipt in India.

120. Rules 86, 87, 88 and 92, relating to inland money orders, shall be equally applicable to the payment of foreign money orders.

(b)—*Indo-Ceylon telegraphic money orders.*

121. The amount for which a single Indo-Ceylon telegraphic money order may be issued in India shall not exceed $\text{Rs } 150$ and shall not include any fraction of a rupee.

122. The following fees (including the cost of the telegram) shall be charged on Indo-Ceylon telegraphic money orders issued in India, namely:—

	<i>R a.</i>
On sums not exceeding $\text{Rs } 10$	1 6
" " exceeding $\text{Rs } 10$ but not exceeding $\text{Rs } 25$	1 8
" " " 25 " " 50	1 12
" " " 50 " " 75	2 0
" " " 75 " " 100	2 4
" " " 100 " " 125	2 8
" " " 125 " " 150	2 12

123. Rules 96, 97, 98, 99 and 103, relating to telegraphic inland money orders, shall be equally applicable to the issue of the Indo-Ceylon telegraphic money orders.

124. The payment in India of an Indo-Ceylon telegraphic money order shall ordinarily be made, as soon as practicable after the receipt of the telegraphic advice, at the address of the payee on his signing a receipt for the amount paid.

125. If the payment of an Indo-Ceylon telegraphic money order cannot be made by the post office in India to which it was addressed, the money order shall be re-issued by telegraph, free of any further charge, for repayment to the remitter.

126. Rules 102 and 103, relating to telegraphic inland money orders, shall, as far as may be, apply to the payment in India of Indo-Ceylon telegraphic money orders.

Part VII.—Official postal articles.

I.—Inland official postal articles.

127. The following shall be the rates of postage chargeable on official postal articles where the postage is prepaid:—

	Postcards.	Letters.	Book Packets.		Parcels.
			Anna.	Annas.	
Each postcard	½	...	...	...	...
Not exceeding $\frac{1}{2}$ tola	}	1	
Exceeding $\frac{1}{2}$ tola and not exceeding 10 tolas	...	1	}	1	
Exceeding 10 tolas and not exceeding 20 tolas	...	2	1		
Exceeding 20 tolas and not exceeding 30 tolas	...	3	1½		
Exceeding 30 tolas and not exceeding 40 tolas	...	4	2		
Exceeding 40 tolas	...	{ 1 anna per tola.	} 1 anna per 10 tolas.	...	
Exceeding 40 tolas and not exceeding 80 tolas	8	
and every additional 40 tolas	4	

Illustration.—A letter weighing 4½ tolas shall be charged with 4½ annas.

Note 1.—Articles which exceed 40 tolas shall be treated, and charged with postage, as packets or as parcels unless specially marked by the senders for transmission as letters, or prepaid at letter rates.

Note 2.—The prepayment of postage on unregistered parcels shall be compulsory. Parcels weighing more than 440 tolas shall be registered.

Note 3.—Postal articles for transmission to Ceylon may also be prepaid at the above rates. Official parcels for transmission to Aden or Ceylon shall be registered.

128. The postage chargeable on the delivery of official postal articles, when the postage is not prepaid or is insufficiently prepaid, shall be as follows :—

On an unpaid letter or packet	The prepaid rate.
On an insufficiently paid letter or packet	The deficiency.
On an unpaid registered parcel	The prepaid rate (and registration fee).

In cases where it is not thought advisable to entrust postage stamps to a subordinate official who has to correspond with, or to send returns to, a superior, he may be allowed by his superior to post official articles (except unregistered parcels) to him without prepaying the postage, and the same course may be adopted in other cases where it is found convenient or proper to make the postage charge fall on the receiving office.

129. The following persons shall be entitled to send postal articles at the official rates of postage, subject to the conditions noted against each :—

- (1) All Government officials, except those who are on leave or have retired from the service, provided that the articles posted by them are *bond fide* and exclusively on Her Majesty's Service.
- (2) The Registrars of the Universities of Calcutta, Madras, Bombay, Allahabad and the Punjab, and of the Educational Syndicate, Burma, provided that the articles posted by them relate solely to the public business of the Universities.
- (3) The Astronomer in charge of the G. V. Juggarao Observatory, Vizagapatam, provided that the articles posted by him relate solely to the business of the Observatory.

130. Correspondence sent by an officer of a local authority, or by any officer of the Government acting in a capacity connected with a local authority, such as the President or Secretary of a Local Fund Committee, shall not be deemed official correspondence within the meaning of these rules, and may not be superscribed as on Her Majesty's Service. But nothing in this rule shall be held to prevent the transmission on Her Majesty's Service of correspondence sent by an officer of the Government acting as such, although the correspondence may relate to the affairs of a local authority.

Illustration.—The Commissioner of a Division, writing in that capacity to the Secretary of a Local Fund Committee concerning its affairs, may superscribe the letter on Her Majesty's Service.

131. The postage on an official postal article can be properly prepaid only by a proper service stamp or stamps. Where, however, an ordinary postage stamp instead of a service stamp is used on an official postal article, the article shall be recognised as an official postal article by the Post Office; but the irregularity shall be brought by the officer in charge of the post office at which the article was so posted, to the notice of the officer concerned, and, if of frequent occurrence, to that of the Post Master General.

Note.—Service stamps, envelopes and postcards shall not be sold at post offices, but shall be obtainable by Government officials at Government Treasuries.

132. Postal articles shall be transmitted by post at the official rates of postage, provided that they are posted in accordance with the following conditions :—

- (1) The weight of an official postal article, whether a letter, packet, or parcel, shall not exceed 600 tolas.
- (2) The conditions as to size, shape, manner of packing, and contents prescribed for the different classes of ordinary postal articles shall be applicable to official postal articles of the same class.
- (3) Official postal articles, whether the postage is prepaid or not, shall bear the superscription "On Her Majesty's Service," and this shall be supported by the signature and official designation—to be entered in the lower left-hand corner of the article—of the officer who sends the article, or of the Head Clerk or Superintendent of his office or other responsible officer to whom the duty of despatching is confided.

Explanation 1.—Service postcards bear the words "On Her Majesty's Service" printed in full round the impressed stamp. In their case, therefore, no further superscription shall be required.

Explanation 2.—Postmasters may recognise abbreviated designations, provided they are generally known; but no official can claim the recognition of an abbreviation, the rule being that the designation shall be entered in full.

Explanation 3.—Postmasters may recognise fac-simile impressions of signatures made by means of stamps, but not such impressions when lithographed or otherwise produced. Public officers who use such stamps, shall make arrangements for their proper custody and use; and where there is any reason to suspect the misuse of any such stamp or the absence of proper precautions against its misuse, postmasters may decline to recognise the stamp impression and require strict adherence to the rule. Printed names shall not be recognised in lieu of signatures except in the case of official Gazettes in open covers, posted in large numbers by the office of publication.

(4) Any irregularity or incompleteness of the address, superscription, or signature on an article, shall render it liable to be treated as an ordinary unpaid article, any service stamps which it may bear not being recognised. Service stamps affixed to an article which does not bear the prescribed superscription shall not be recognised by the Post Office in payment of postage.

(5) The delivery and re-direction of articles superscribed "On Her Majesty's Service" shall be governed by the official designation (when given) of the addressee; the delivery and re-direction of articles not so superscribed shall be governed by the name (when given) of the addressee.

133. (1) Letters, packets, and registered parcels, sent by officers of the Government in their official capacity, which relate nevertheless to the private interests and concerns of the individuals addressed, may be endorsed according to the specimen form given on the margin, under the full signature and official designation of the person by whom they are sent. Such articles, when so addressed, shall be regarded by the Post Office as private articles, but shall be charged, on delivery, with postage at the rates to which they would have been liable if postage had been prepaid by ordinary stamps, and not at double rates as in the case of ordinary articles.

Explanation.—Under the provisions of this rule may be sent replies from officers of the Government to petitions, applications for appointments, requests for transfer, enquiries about title to leave and such like communications from individuals, whether private persons or officers of the Government.

(2) Letters, packets, and registered parcels, sent by private persons to officers of the Government relating to the affairs of the Government, if superscribed "Service Unpaid," shall be charged, on delivery, with postage at the rates to which they would have been liable if the postage had been prepaid by ordinary stamps, and not at double rates as in the case of ordinary articles: Provided that any article so sent is addressed to the full official designation of the officer for whom it is intended, and that it has been endorsed under the full signature of the sender, according to the specimen form given on the margin.

Explanation.—Under the provisions of this rule may be sent reports regarding the occurrence of crime from a zemindar to a police officer, returns required to be sent from employers of labourers to the Protector, and any similar reports or returns authorized to be so sent.

134. The amount of postage marked as due on postal articles delivered under the superscriptions of "Service Unpaid" or "On Her Majesty's Service" shall

be initiated by the postmaster, or other officer, authorized in this behalf by the Postmaster-General, of the office of delivery. Officers of the Government shall be bound to receive, and to pay any postage which may be due on, articles addressed to them under the superscription "On Her Majesty's Service" and bearing the signature in full of the sender.

135. (1) Postal articles posted by officers of the Government under these rules may be registered, insured, or sent value-payable, in accordance with the ordinary rules, provided that the postage, registration and insurance fees shall be paid by means of service stamps, instead of ordinary postage stamps.

(2) The sender of an official registered article may obtain an acknowledgment signed by the addressee, by paying the ordinary fee for an acknowledgment, provided that, if the article is a registered postcard, letter or packet, the fee shall be paid by means of service stamps affixed to it, and that, if the article is a registered parcel, the fee shall be paid in cash.

(3) The fee chargeable on a value-payable unregistered parcel or book-packet, as well as the fee chargeable on railway or steamer receipt-notes sent open, shall be paid in the same way as under the ordinary rules, provided that the stamps to be used for the purpose shall be service stamps.

NOTE.—Official postal articles, prepaid at inland official rates, may also be sent value-payable to Ceylon under the rules applicable to private value-payable articles for Ceylon, the postage and other fees being paid in the manner prescribed in this rule.

II.—Foreign official correspondence.

136. Official correspondence transmitted by the foreign post, with the exception of correspondence exchanged with Ceylon, shall be subject to the same rates and governed by the same rules as ordinary private correspondence. If, however, service stamps are used for the prepayment of postage, they shall be supported by the superscription and signature prescribed by clause (3) of rule 132 relating to inland official postal articles.

137. The amount of postage marked as due on postal articles received by the foreign post for delivery to officers of the Government shall be initiated by the postmaster, or other officer, authorized in this behalf by the Post Master General, of the office of delivery.

138. In the case of official letters (not newspapers or other articles) sent by British Packet to or from the public functionaries, departments, etc., in London having special accounts for foreign letter postage with the London Post Office, the prepayment of postage is not necessary if such letters are superscribed as "On Her Majesty's Service," under the full signature and official designation of the sender; but when such letters are presented for registration, the registration fee shall always be prepaid by means of service stamps affixed to the article in the ordinary way.

Part VIII.—General rules.

I.—Manner of prepayment of postage on postal articles.

139. Where the postage on a postal article is prepaid, the prepayment shall be made by means of a proper stamp or stamps provided for the purpose by the orders of the Governor General in Council under section 16 of the Act.

140. The postage on a postal article shall not be deemed to be prepaid by means of a proper stamp—

- (a) if the stamp is a stamp which has not been provided for use as a postage stamp under section 16 of the Act; or
- (b) if the stamp has been obliterated, defaced, torn, cut, or otherwise rendered imperfect; or
- (c) if the stamp has upon it any word, letter, figure, or design printed or impressed upon it, otherwise than by the authority of the Government before posting; or
- (d) if the stamp has been cut or otherwise separated from the embossed envelope, or from a postcard or wrapper; or

(e) if the stamp is on an embossed envelope, and that envelope is used as a wrapper for a newspaper, or is wholly or partly cut open; or

(f) if the stamp is on an embossed registration envelope and that envelope is used for the transmission of unregistered correspondence: Provided that nothing in this rule shall prevent the perforation of postage stamps with initials traced in minute holes.

II.—Price of stamps.

141. Adhesive postage stamps shall be sold in each case for the denoted value of the stamp or stamps.

142. The small half-anna oblong envelopes and postcards shall be sold, in each case, for the denoted value of the stamp or stamps which they bear.

143. The envelopes and wrappers specified below shall be sold at the following prices, namely:—

Half-anna square envelopes.

		<i>R. a /.</i>
Any number less than 16	Each	0 0 8
Packets of 16	Per packet	0 10 6

One anna square envelopes.

Any number less than 8	Each	0 1 2
Packets of 8	Per packet	0 9 3

Registration envelopes, small size.

Any number less than 16	Each	0 2 2
Packets of 16	Per packet	2 2 6

Registration envelopes, large size.

Any number less than 8	Each	0 2 8
Packets of 8	Per packet	1 5 3

Envelopes for international correspondence.

Any number less than 12	Each	0 2 8
Packets of 12	Per packet	2 0 0

Half-anna wrappers.

Any number less than 6	Each	0 0 7
Packets of 6	Per packet	0 3 6

One anna wrappers.

Any number less than 6	Each	0 1 1
Packets of 6	Per packet	0 6 6

III.—Certificates of posting.

144. A certificate of posting may be obtained in respect of any postal article for which a receipt is not given by the Post Office subject to the following conditions, namely:—

- (1) the certificate of posting written in ink shall be presented to an officer on duty at the post office along with the article to be posted during the hours fixed for the posting of such articles;
- (2) the certificate shall contain an exact copy of the address on the article to which it relates, and shall have a half-anna postage stamp affixed thereto;
- (3) the officer on duty shall compare the address of the article with the certificate, and, if it be correct, shall obliterate the postage stamp and impress the date stamp upon the certificate. The certificate shall then be returned to the person who presented it.

Subject to the conditions aforesaid, any person posting at one time any number of unregistered parcels (ordinary or value-payable) not exceeding six or any number of value-payable unregistered book packets not exceeding six, may obtain a certificate of posting in respect of such unregistered parcels or value-payable book packets for a fee of half an anna :

Provided that there shall be a separate certificate for each class of article headed with the words "Certificate of posting for unregistered parcels" or "Certificate of posting for value-payable unregistered book packets," as the case may be, and that the articles (not exceeding six) to which a certificate relates shall be separately presented with it.

IV.—Late letters and late letter fees.

145. Late letters shall mean letters posted after the hour fixed for the closing of a mail, which cannot be forwarded by the mail then being prepared for despatch without the payment of an additional fee.

146. The ordinary late letter fee for postal articles other than parcels to be transmitted by the Inland or Foreign post shall be half-an-anna for each postal article.

147. The late letter fee in respect of registration for articles to be transmitted by the Inland or Foreign post shall be two annas for each postal article.

148. In special cases, a higher fee than half-an-anna, but not exceeding four annas, for each postal article, may be charged on postal articles, other than parcels, posted for transmission by the inland or foreign post at Presidency-towns or on board steamers or in other special circumstances. The Director General shall, from time to time, notify in the Gazette of India the amount of such fees and the circumstances in which they are chargeable.

149. Late letters shall be presented at the window of the post office within the hours prescribed for this purpose by the Postmaster General, and the postage and late letter fee shall be fully prepaid by means of postage stamps.

V.—Re-delivery to the sender of postal articles in course of transmission by post.

150. Inland letters, postcards, book and pattern packets and parcels, and foreign registered letters and parcels, which have not been despatched from India, may be recalled when in course of transmission by post without reference to the consent of the addressee, subject to the following conditions, namely :—

- (1) No such postal article as aforesaid shall be re-delivered to the sender except under the orders of—
 - (a) the chief postal authority in a postal circle;
 - (b) the Director General;
 - (c) the Local Government; or
 - (d) the Governor General in Council.
- (2) A fee of one rupee shall be paid in respect of each postal article for the re-delivery of which to the sender an application is made.
- (3) An application for the re-delivery to the sender of a postal article may be presented in writing to any of the authorities aforesaid, either direct or through any officer in charge of a post office.
- (4) An application shall be received only from the sender of the postal article or from some person authorized in this behalf by the sender in writing.
- (5) Every application shall be accompanied by a statement (which may be enclosed in a sealed cover) of the reasons why re-delivery is sought. Such sealed cover shall be opened only by the authority to which the application is presented, or, where such authority is a Local Government or the Governor General in Council, by a Secretary to the Local Government or the Government of India, as the case may be.
- (6) Upon receiving such application and statement, together with the prescribed fee as aforesaid, the officer in charge of the post office shall immediately send the same to the chief postal authority in the postal circle in which he is serving.

- (7) If the postal article, of which re-delivery is sought, is in his possession, the said officer shall, instead of forwarding it to the addressee, keep it in deposit, and send the application to the said authority.
- (8) If the postal article is not in his possession, the said officer shall require the officer in charge of the post office of address in the case of an inland postal article, and of the office of foreign exchange in the case of a foreign registered postal article, to abstain from delivering it to the addressee or from sending it to its address, and to keep it in deposit. The requisition to such other officer may be sent by telegraph, but all expenses attending its transmission shall be borne by the applicant.
- (9) When the application reaches such an authority as is named in condition (1), that authority may order the re-delivery to the sender of the postal article upon being satisfied that the applicant is the sender, and that sufficient reasons have been given for the re-delivery, otherwise the postal article shall be sent at once to its address.
- (10) A letter or postcard in course of transmission by post shall not be re-delivered to any one but the sender or some person authorized in this behalf by the sender in writing.

VI.—Detention in the Post Office of book and pattern packets and parcels.

151. Book packets (other than newspapers) and pattern packets shall not be detained at the post office at which they were posted, for a period exceeding one day.

152. (1) Book packets (other than newspapers) and pattern packets received from abroad shall not be detained in the post office at the port of arrival for a period exceeding one day exclusive of the day on which the mail steamer reaches such port:

Provided that nothing in this rule shall prevent any further detention at the port of arrival that may be necessary for the purpose of customs examination or enquiries.

(2) Book packets, containing printed papers obviously without value such as circulars, price lists and advertisements, when received from abroad at Bombay, shall not be detained in the Bombay post office for a period exceeding two days exclusive of the day on which the mail steamer reaches Bombay.

153. The delivery of book packets (other than newspapers), and pattern packets shall not be delayed beyond the delivery next following that by which they would ordinarily be delivered.

154. Parcels shall not be detained at the post office at which they are posted for a period exceeding one day.

155. Parcels received from abroad shall not be detained at the post office at the port of arrival for a period exceeding two days exclusive of the day on which the mail steamer reaches such port:

Provided that nothing in this rule shall prevent any further detention at the port of arrival that may be necessary for the purposes of customs examination or enquiries.

156. Subject to the limitations expressed in rules 154 and 155, parcels shall be delivered at such times and by such deliveries as the Director-General of the Post Office may direct.

VII.—Detention and disposal of undelivered postal articles.

(a) At the post office of address.

157. An undelivered postal article the addressee of which cannot be found, shall ordinarily remain in the post office to which it was addressed—

(1) for a period of three weeks from the date on which it reached the post office, when that office is a head office;

(a) for a period of ten days from the date on which it reached the post office, when that office is a sub-office:

Provided that—

(a) an undelivered postal article, on which the words "Poste Restante," "To await arrival" or similar instructions have been written, shall remain in the post office to which it was addressed—

(i) for a period of four months from the date on which it reached the post office if the office is at a Presidency or seaport town;

(ii) for a period of one month in all other cases:

(b) an undelivered postal article shall ordinarily not remain in a post office to which it has been re-directed, after it has been ascertained that the addressee cannot be found:

(c) an undelivered telegram which is in course of transmission by post, shall remain in the post office to which it was addressed, for a period of three days from the date on which it reached that office.

158. An undelivered postal article, of which the addressee has refused to take delivery, shall not be detained in the post office to which it was addressed.

(b) In the office of the Postmaster-General.

159. Packets containing printed papers, obviously without value, such as trade circulars and price lists, which cannot be disposed of under section 38 of the Act, may be disposed of forthwith by being sold as waste paper or destroyed.

160. Postcards which cannot be disposed of under section 38 of the Act, shall be detained for a period of one month, on the expiration of which they may be destroyed by being burnt.

161. Book-packets, other than the packets mentioned in rule 159, newspapers and pattern packets, which cannot be disposed of under section 38 of the Act, shall be detained for a period of three months, on the expiration of which they may be disposed of by being sold or destroyed. Magazines, periodicals and newspapers may, at the option of the Postmaster-General, be used for any public purpose.

162. Subject to the provisions of section 39, proviso (b), of the Act, parcels which cannot be disposed of under section 38, shall be detained for a period of three months, on the expiration of which the contents, if of no saleable value, may be destroyed.

163. Letters which cannot be disposed of under section 38 of the Act, shall be detained for a period of six months, on the expiration of which they shall be destroyed by being burnt.

164. Nothing in these rules shall prevent the immediate destruction of any postal article in exercise of the powers conferred by section 23, sub-section (3), of the Act.

VIII.—Complaints against the Post Office.

165. Letters containing complaints against the Post Office may be transmitted by the inland post free of postage, provided that they are addressed to a postal official and provided that it is certified on the cover, under the full signature of the sender, that they are complaints against the Post Office.

IX.—Gratuities to be paid to masters of ships.

166. With effect from the first day of April, 1899, gratuities shall be payable to the masters of ships, not being mail ships, in respect of postal

articles received by them for conveyance on behalf of the Post Office, at the following rates, namely:—

	<i>R a. p.</i>
Letters and postcards	1 8 0 per pound.
Packets	0 2 0 per pound.
Parcels	0 1 0 per pound or part of that weight.

NOTE.—As regards letters and postcards or packets, for a lower or higher weight than one pound the gratuity payable shall be proportionately lower or higher, as the case may be.

167. The gratuities shall be payable at the time when the mail bags are made over to the masters of the ships by which they are to be conveyed, and on the granting of a receipt for the bags in the form below.

*Received from the Postmaster _____
the following mail bags :—*

From	To	No.	REMARKS.
Total (in figures and words)			

*Dated A.M. _____ 18 Master _____
P.M. _____*

N.B.—When one form is not sufficient for all the entries, the forms which are used must be numbered in consecutive order, and the word "Last" must be written at the top of the last form.

S. S. " _____ "

*H. H. RISLEY,
Offg. Secy. to the Govt. of India.*



See

The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, APRIL 3, 1899.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 250.

Simla, the 3rd April, 1899.

A vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General of India by the resignation of the Honourable Mr. M. D. CHALMERS, C.S.I., Barrister-at-Law, Her Majesty the Queen, Empress of India, has been graciously pleased to appoint Mr. THOMAS RALEIGH, Barrister-at-Law, to be an Ordinary Member of the Council of the Governor General of India.

MR. RALEIGH has, on this day, taken upon himself the execution of his office under the usual salute.

A. H. L. FRASER,

Offg. Secretary to the Government of India.



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SIMLA, TUESDAY, JUNE 6, 1899.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 358.

Simla, the 6th June, 1899.

A temporary vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General by the departure on leave of the Honourable SIR ARTHUR CHARLES TREVOR, K.C.S.I., the Governor General in Council has been pleased, under the provisions of Act 24 and 25 Vict., Cap. 67, section 27, to appoint LIEUTENANT-COLONEL RICHARD GARDINER, R.E., to act temporarily as an Ordinary Member of the Council of the Governor General of India.

COLONEL GARDINER has, on this day, taken upon himself the execution of his office under the usual salute.

A. H. L. FRASER,
Offg. Secretary to the Government of India



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SIMLA, THURSDAY, JUNE 15, 1899.

FINANCE AND COMMERCE DEPARTMENT.

NOTIFICATION.

ACCOUNTS AND FINANCE. PUBLIC DEBT.

No. 2710.

Simla, the 15th of June, 1899.

Whereas by the terms of the Notification No. 2005, dated the 12th of August 1878, Promissory Notes or Loan Certificates of the seven shillings sterling per cent. portion of the Transfer Loan of 1879 can be paid off and discharged at any time on or after the 15th of September 1893 on the expiration of a previous notice of three months to that effect, which notice may be given at any time on or after the 15th of June 1893;

And whereas the amount of the said Promissory Notes and Loan Certificates now outstanding is two lakhs and twenty-three thousand rupees (Rs. 2,23,000);

And whereas by the terms of the said Notification the said Promissory Notes and Loan Certificates can be discharged by the payment of the equivalent in rupees of eight pounds fifteen shillings sterling for each hundred rupees of their amount, the said equivalent being calculated at the rate of exchange fixed by the Secretary of State for India in Council, with the concurrence of the Lords Commissioners of the Imperial Treasury, for the adjustment of transactions between the Indian and Imperial Governments at the date of the expiry of the notice of the discharge of the Notes and Certificates as aforesaid;

And whereas the Governor General in Council has determined to pay off the said Promissory Notes and Loan Certificates on the 15th of September 1899;

And whereas by the terms of the Notification No. 1487-A., dated the 7th of April 1899, the rate of exchange for the adjustment of transactions between the Indian and Imperial Governments for the official year 1899-1900 has been fixed by the Secretary of State for India in Council, with the concurrence of the Lords Commissioners of Her Majesty's Treasury, at 1s. 4d. the rupee, and the equivalent of eight pounds fifteen shillings at this rate is rupees one hundred and thirty-one and annas four only:

2. Notice is hereby given that, on the 15th day of September 1899, all the Notes (or Stock Certificates issued in lieu thereof) and Loan Certificates of the seven shillings sterling per cent. portion of the Transfer Loan of 1879 aforesaid will be paid off at the Public Debt Office, Bank of Bengal, Calcutta, at the rate of rupees one hundred and thirty-one and annas four only for each hundred rupees of their amount; and that from the said 15th day of September 1899 interest on the said Promissory Notes (or Stock Certificates) and Loan Certificates will cease.

3. Promissory Notes and Certificates hereby notified for discharge will be received at the Public Debt Office, Bank of Bengal, Calcutta, from and after the 11th of September 1899, and will be discharged in full together with interest up to the 14th of September 1899, inclusive, as soon as they can be examined and passed for payment.

By order of the Governor General in Council,

J. F. FINLAY,

Secretary to the Government of India.



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CALCUTTA, MONDAY, DECEMBER 4, 1899.

HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 723.

Calcutta, the 4th December, 1899.

A temporary vacancy having occurred in the office of an Ordinary Member of the Council of the Governor General by the departure on leave of the Hon'ble Mr. C. M. Rivaz, C.S.I., the Governor General in Council has been pleased, under the provisions of Act 24 and 25 Vict., Cap. 67, section 27, to appoint Mr. Denzil Ibbetson, C.S.I., to act temporarily as an Ordinary Member of the Council of the Governor General of India.

Mr. Ibbetson has, on this day, taken upon himself the execution of his office under the usual salute.

J. P. HEWETT,
Secretary to the Government of India.



The Gazette of India, EXTRAORDINARY.

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J. P. HEWETT,
Secretary to the Government of India.

